

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1884.



WASHINGTON:
GOVERNMENT PRINTING OFFICE.
1884.

450
W

TABLE OF CONTENTS.

	Page.
I.—REPORT OF THE SECRETARY OF THE TREASURY	III
Tables accompanying the report	1
Appendix : Report of the Supervising Special Agent	61
II.—REPORTS OF TREASURY OFFICERS :	
Auditor, First	285
Auditor, Second	297
Auditor, Third	309
Auditor, Fourth	325
Auditor, Fifth	343
Auditor, Sixth	389
Commissioner of Customs	277
Commissioner of Internal Revenue	75
Comptroller, First	261
Comptroller, Second	271
Comptroller of the Currency	119
Director of the Mint	191
Liabilities to Indian tribes	587
Register	447
Treasurer	397



REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 1, 1884.

SIR: I have the honor to submit the following report:

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1884, were:

From customs.....	\$195,067,489 76
From internal revenue.....	121,586,072 51
From sales of public lands.....	9,810,705 01
From tax on national banks.....	3,108,730 13
From profits on coinage, bullion deposits, and assays..	4,250,609 30
From customs fees, fines, penalties, &c.....	1,074,665 46
From fees—consular, letters-patent, and lands.....	3,248,937 57
From repayment of interest by Pacific Railway Companies.....	1,371,363 21
From sinking-fund for Pacific Railway Companies.....	2,045,775 05
From deposits by individuals for surveying public lands.....	664,111 78
From proceeds of sales of Government property.....	546,634 74
From Indian trust-funds.....	76,115 63
From donations towards liquidating the public debt..	63,314 97
From immigrant fund.....	224,286 50
From Soldiers' Home, permanent fund.....	367,092 04
From sale of condemned naval vessels.....	200,000 00
From revenues of the District of Columbia.....	1,970,726 13
From miscellaneous sources.....	2,843,240 13
Total ordinary receipts.....	<u>348,519,869 92</u>

The ordinary expenditures for the same period were:

For civil expenses.....	\$22,312,907 71
For foreign intercourse.....	1,260,766 37
For Indians.....	6,475,999 29
For pensions.....	55,429,228 06
For the military establishment, including river and harbor improvements and arsenals.....	39,429,603 36
For the naval establishment, including vessels, machinery, and improvements at navy-yards.....	17,292,601 44

IV REPORT OF THE SECRETARY OF THE TREASURY.

For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue..	\$43, 939, 710 00
For expenditures on account of the District of Columbia.....	3, 407, 049 62
For interest on the public debt.....	54, 578, 378 48
For the sinking-fund	46, 790, 229 50
Total ordinary expenditures.....	<u>290, 916, 473 83</u>
Leaving a surplus of.....	<u>57, 603, 396 09</u>

Which was applied to the redemption—

Of Oregon war debt.....	\$650 00
Of loan of 1858.....	5, 000 00
Of loan of February, 1861.....	55, 000 00
Of loan of July and August, 1861.....	202, 650 00
Of loan of March, 1863.....	28, 700 00
Of five-twenties of 1862.....	4, 150 00
Of five-twenties of 1864.....	1, 000 00
Of five-twenties of 1865.....	1, 200 00
Of ten-forties of 1864.....	72, 300 00
Of consols of 1865.....	65, 400 00
Of consols of 1867.....	178, 850 00
Of consols of 1868.....	21, 700 00
Of funded loan of 1881.....	171, 450 00
Of loan of July 12, 1882.....	52, 260, 650 00
Of certificates of deposit.....	990, 000 00
Of refunding certificates.....	65, 900 00
Of old demand, compound-interest, and other notes..	12, 255 00
And to the increase of cash in the Treasury.....	3, 466, 541 09
Total	<u>57, 603, 396 09</u>

The requirements of the sinking-fund for the past fiscal year, including a balance of \$623,316.71 from the preceding year, have been fully met. It is estimated that the requirement for the present fiscal year will be \$47,620,201.16, of which there has been applied during the first four months of the year the sum of \$27,067,050.

Compared with the previous fiscal year, the receipts for 1884 have in the following items decreased \$54,044,793.16: In customs revenue, \$19,639,007.17; in internal revenue, \$23,134,296.47; in tax on national banks, \$6,002,278.72; in deposits by individuals for surveying public lands, \$557,499.98; in donations towards liquidating the public debt, \$901,111.90; in proceeds of sale of post-office property in New York

city, \$648,694.82; in profits on coinage, bullion deposits, and assays, \$209,595.87; in Indian trust-funds, \$83,567.28; in consular fees, \$177,057.97; in custom-house fees, \$129,066.66; in customs fines, penalties, and forfeitures, \$56,093.84; in customs emolument fees, \$176,410.38; in repayment of interest by Pacific Railway Companies, \$185,503.69; in tax on seal-skins and rent of seal islands, \$65,420.25; in proceeds of Japanese indemnity fund, \$1,839,533.99, and in miscellaneous items, \$239,654.17. There was an increase of \$4,277,081.13, as follows: In sales of public lands, \$1,854,840.59; in proceeds of sales of Government property, \$261,579.72; in sinking-fund for Pacific Railway Companies, \$723,671.94; in sales of Indian lands, \$280,046.40; in reimbursement by national-bank redemption agency, \$82,946.83; in registers' and receivers' fees, \$84,783.60; in fees on letters-patent, \$18,850.30; in Soldiers' Home permanent fund, \$301,468.50; in reimbursement for surveying Indian lands, \$310,406.95; in sale of condemned naval vessels, \$200,000; in sale of military barracks, \$60,643.76; in payment for railway material, \$64,000; in rent of Hot Springs reservation, \$17,501.13; in proceeds of sales of small-arms, \$12,988.17, and in marine-hospital tax, \$3,353.24; making a net decrease in the receipts from all sources of \$49,767,712.03.

The expenditures show a decrease as compared with the previous year of \$25,533,468.97, as follows: In the War Department, \$9,481,779.57; in pensions, \$10,583,345.58; in Indians, \$886,591.05; and in interest on the public debt, \$4,581,752.77. There was an increase of \$4,251,575.76, as follows: In the Navy Department, \$2,009,164.27; and in civil and miscellaneous, \$2,242,411.49; making a net decrease in the expenditures of \$21,281,893.21.

FISCAL YEAR 1885.

For the present fiscal year the revenue, actual and estimated, is as follows:

Source.	For the quarter ended Sept. 30, 1884.	For the remain- ing three- quarters of the year.	Total.
	Actual.	Estimated.	
From customs.....	\$54,102,858 65	\$130,897,141 35	\$185,000,000 00
From internal revenue.....	28,639,010 76	86,360,989 24	115,000,000 00
From sales of public lands.....	1,446,183 88	5,053,816 12	6,500,000 00
From tax on national banks.....	1,474,132 14	1,525,867 86	3,000,000 00
From repayment of interest and sinking-fund, Pacific Railway Companies.....	1,518,407 05	1,481,592 95	3,000,000 00
From customs fees, fines, penalties, &c.....	276,344 68	723,655 32	1,000,000 00
From fees—consular, letters-patent, and lands.....	910,243 29	2,089,756 71	3,000,000 00
From proceeds of sales of Government property.....	55,132 96	344,867 04	400,000 00
From profits on coinage, assays, &c.....	1,927,644 70	2,172,355 30	4,100,000 00
From deposits for surveying public lands.....	168,645 27	331,354 73	500,000 00
From revenues of the District of Columbia.....	255,860 61	1,544,139 39	1,800,000 00
From miscellaneous sources.....	944,681 51	5,755,318 49	6,700,000 00
Total receipts.....	91,719,145 50	238,280,854 50	330,000,000 00

VI REPORT OF THE SECRETARY OF THE TREASURY.

The expenditures for the same period, actual and estimated, are:

Object.	For the quarter ended Sept. 30, 1884.	For the remain- ing three quar- ters of the year.	Total.
	Actual.	Estimated.	
For civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$21,251,296 74	\$48,998,703 26	\$70,250,000 00
For Indians.....	1,995,942 22	4,504,057 78	6,500,000 00
For pensions.....	14,951,525 96	38,048,474 04	53,000,000 00
For military establishment, including fortifications, river and harbor improvements, and arsenals.....	13,049,465 86	28,950,534 14	42,000,000 00
For naval establishment, including vessels and machinery, and improvements at navy-yards.....	4,289,798 17	12,210,201 83	16,500,000 00
For expenditures on account of the District of Columbia.....	1,425,731 89	2,074,268 11	3,500,000 00
For interest on the public debt.....	13,809,410 97	37,440,589 03	51,250,000 00
For the sinking-fund.....	27,067,050 00	20,553,151 16	47,620,201 16
Total ordinary expenditures.....	97,840,221 81	192,779,979 35	290,620,201 16

Total receipts, actual and estimated..... \$330,000,000 00

Total expenditures..... 290,620,201 16

Estimated surplus..... 39,379,798 84

FISCAL YEAR 1886.

The revenues of the fiscal year ending June 30, 1886, are thus estimated upon the basis of existing laws:

From customs.....	\$185,000,000 00
From internal revenue.....	115,000,000 00
From sales of public lands.....	6,500,000 00
From tax on national banks.....	3,000,000 00
From repayment of interest and sinking-fund, Pacific Railway Companies.....	3,000,000 00
From customs fees, fines, penalties, &c.....	1,000,000 00
From fees—consular, letters-patent, and lands.....	3,000,000 00
From proceeds of sales of Government property.....	400,000 00
From profits on coinage, assays, &c.....	4,100,000 00
From deposits for surveying public lands.....	500,000 00
From revenues of the District of Columbia.....	1,800,000 00
From miscellaneous sources.....	6,700,000 00

Total estimated ordinary receipts..... 330,000,000 00

The estimates of expenditures for the same period, received from the several Executive Departments, are as follows:

Legislative.....	\$3,321,486 55
Executive.....	19,335,823 50
Judicial.....	408,300 00

Foreign intercourse	\$1, 623, 176 75
Military establishment	26, 429, 577 45
Naval establishment	30, 654, 010 50
Indian affairs	7, 328, 049 64
Pensions	60, 000, 000 00
Public works—	
Legislative	\$7, 400 00
Treasury Department	4, 490, 916 54
War Department	18, 572, 460 48
Navy Department	2, 218, 221 00
Interior Department	524, 667 41
Department of Justice	148, 100 00
	<hr/>
	25, 961, 765 43
Postal service	4, 826, 349 26
Miscellaneous	21, 919, 294 07
District of Columbia	3, 669, 544 24
Permanent annual appropriations—	
Interest on the public debt	\$48, 750, 000 00
Sinking-fund	48, 571, 861 86
Refunding—customs, internal reve-	
nue, lands, &c	9, 623, 100 00
Collecting revenue from customs	5, 500, 000 00
Miscellaneous	5, 989, 055 00
	<hr/>
	118, 434, 016 86
Total estimated expenditures	<hr/> 323, 911, 394 25 <hr/>
Or an estimated surplus of	<hr/> 6, 088, 605 75 <hr/>

It will be observed that the estimates submitted by the several Executive Departments for the fiscal year 1886 exceed the estimates received from those Departments for the fiscal year 1885 by more than \$40,000,000.

It is well understood that appropriations made upon estimates of the several Departments usually fall far short of the amount of such estimates; and, without intending to criticise the action of other Departments, I think it may be fairly assumed that the appropriations for the fiscal year 1886 will not exceed the actual expenditures for 1885, as shown above. This would leave a surplus for 1886, the same as for 1885, of more than thirty-nine millions.

The estimate of receipts from customs for 1886 is, in the foregoing table, placed at \$185,000,000, or the same as for the preceding year, according to long usage in estimating in the Secretary's Annual Report.

VIII REPORT OF THE SECRETARY OF THE TREASURY.

That estimate is about ten millions less than the actual receipts from customs in the fiscal year 1884.

It should be considered that the value of imports of dutiable merchandise for the fiscal years 1884 and 1885 has been much reduced by the unusual depression of business, which we may fairly hope will not long continue. This reduction in 1884, as compared with 1883, was, as appears in the tables under the head of "Customs," nearly \$38,000,000, the average duty on which would amount to more than \$16,000,000. It seems safe to assume, therefore, that the surplus revenues for 1886 will be more than \$50,000,000.

REDEMPTION OF UNITED STATES BONDS.

On November 1, 1883, the outstanding bonds of the 3 per cent. loan of the act of July 12, 1882, amounted to \$305,529,000. Calls were issued prior to November 1, 1883, for \$30,000,000 of the above amount, all of which matured in the month of December, 1883. During the year ended October 31, 1884, calls have been issued for \$80,000,000 of such bonds, \$70,000,000 of which matured previous to October 31, and \$10,000,000 on the first day of November, 1884.

The following table shows in detail the redemptions and cancellations of United States bonds during the twelve months ended October 31, 1884:

Seven-thirty notes of July 17, 1861.....	\$100
Seven-thirty notes, 1864-1865.....	1, 800
Loan of June 14, 1858.....	5, 000
Loan of February 8, 1861.....	3, 000
Oregon war debt.....	1, 300
Five-twenties of February 25, 1862.....	3, 800
Five-twenties of 1865, (May and November).....	22, 200
Five-twenties of June 30, 1864.....	1, 050 ³
Ten-forties of 1864.....	77, 250
Consols of 1865.....	22, 150
Consols of 1867.....	130, 650
Consols of 1868.....	15, 650
Loan of July and August, 1861, (6 per cent.).....	35, 100
Loan of March 3, 1863, (6 per cent.).....	5, 550
Funded loan of 1881, (5 per cent.).....	142, 200
Loan of July and August, 1861, (continued at 3½ per cent.).....	133, 100
Loan of March 3, 1863, (continued at 3½ per cent.).....	55, 700
Funded loan of 1881, (continued at 3½ per cent.)*.....	5, 347, 700
Loan of July 12, 1882, (3 per cent.).....	91, 771, 000
Total.....	97, 774, 300

* Part of which had matured previous to November 1, 1883.

The reduction in the annual interest charge by reason of the changes during the year ended October 31, 1884, is as follows:

On bonds redeemed or interest ceased.....	\$3, 204, 260
Deduct for interest on 4 per cent. bonds issued.....	392
Net reduction.....	<u>3, 203, 868</u>

The following table shows the changes in the interest-bearing debt during the year:

Title of loan.	Rate of interest.	Outstanding November 1, 1883.	Issued during the year.	Redeemed during the year.	Outstanding October 31, 1884.
Funded loan of 1881.....	{ 5 per cent., continued at 3½ per cent. }	\$4, 970, 500		\$4, 970, 500	
Loan of July 12, 1882.....					
Funded loan of 1891.....	3 per cent.....	305, 529, 000		{ *9, 238, 750 91, 771, 000 }	\$204, 519, 250
Funded loan of 1907.....	4½ per cent.....	250, 000, 000			
Refunding certificates.....	4 per cent.....	737, 620, 700	†\$70, 850		250, 000, 000
Navy-pension fund.....	4 per cent.....	325, 850		\$61, 050	737, 691, 550
	3 per cent.....	14, 000, 000			264, 800
Total.....		1, 312, 446, 050	70, 850	106, 041, 300	1, 206, 475, 600

* Ceased to bear interest during the year, but not yet presented for payment.

† Of this issue \$9,800 was on account of accrued interest on \$61,050 refunding certificates converted.

‡ Redeemed by conversion into 4 per cent. bonds.

CONVERSION OF REFUNDING CERTIFICATES.

Since November 1, 1883, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent. bonds as follows:

Principal.....	\$61, 050
Accrued interest due.....	12, 210
Total.....	<u>73, 260</u>

For which settlement was made as follows:

Four per cent. bonds issued.....	\$70, 850
Interest paid in cash.....	2, 410
Total.....	<u>73, 260</u>

The certificates still outstanding amount to \$264, 800.

As I am to occupy for a very brief period only the office recently made vacant by the lamented death of one distinguished gentleman, and the acceptance by another scarcely less distinguished of a place more congenial to his taste, it might be becoming in me to confine my report to the foregoing exhibits and a presentation of the reports of

the heads of the various bureaus, which abound in valuable information in regard to the condition of the Department, and to other matters of interest to Congress and the public.

There are, however, some subjects of so great importance that I do not feel at liberty to withhold an expression of my views upon them, short as has been the time for their consideration. These subjects are:

- 1st. Our Foreign Trade and Taxation.
- 2d. Our Merchant Marine.
- 3d. The Public Debt and the Condition of the Treasury.
- 4th. Our National Banking System.

FOREIGN TRADE AND TAXATION.

In the early days of the West, when population was more than keeping pace with the acreage brought under cultivation, there was a ready demand for what the farmers raised, and the home market was the only market they needed. This satisfactory condition of agricultural industry in that section of the country was of short duration. Good prices stimulated production, and in a few years the supply became greater than the demand, in consequence of which the value of agricultural products began to decline, and the decline went on until what the farmers could obtain for their crops was insufficient to cover the necessary outlays in producing them. So great was this decline, in many instances, that where the farms were at a long distance from navigable waters, wheat remained uncut in the fields and corn was used for fuel. The owners of such farms were therefore compelled to leave a part of their fields uncultivated, so that lands of great fertility became well-nigh valueless. To remedy this very untoward condition of their agricultural industry, many States in 1834 and 1835 commenced large works of internal improvement, but before their completion the financial crisis of 1837 occurred, which caused a collapse of all great enterprises throughout the entire country, and left most of the States that had engaged in them overloaded with debt and without advantage from their large expenditures. The Wabash and Erie Canal, work on which had been commenced two years before, and was designed to unite the navigable waters of the Wabash with Lake Erie, was the only one of the Western enterprises of that day which was completed, and its completion was owing to a land grant made for its construction by the United States Government. Although the country benefited by the opening of this canal was of considerable extent, it was small in comparison with the vast region, far distant from navigable waters, which was rapidly being occupied by enterprising and thrifty farmers. What this vast region needed was a market and facilities for reaching

it, with both of which it was soon supplied. It is now penetrated in all directions by railroads, and the cost of transportation has been so cheapened that farming lands far west of the Mississippi have become nearly as valuable as lands in the seaboard States. To the rise in the value of lands resulting from the construction of railroads the wonderful increase of the national wealth is very largely attributable.

The condition of the manufacturing interest of the United States is similar in some respects to the condition of the agricultural interest of the West in the early days to which I have referred. What the Western farmers then needed was a market for their crops. What manufacturers now need is a market for their surplus manufactures.

The real foundation of our great manufacturing industry was laid in New England under the first tariff of a protective character, which diverted a part of its capital from shipping into cotton-factories. Those first constructed having been fairly remunerative, more were constructed, and other branches of manufacture were undertaken, until New England was converted from maritime and commercial pursuits into manufacturing. It will be recollected that New England was opposed to the first protective tariff—that one of Mr. Webster's great speeches was a free-trade speech.

It was not many years after the first cotton-mills were erected in New England that the great iron interests of the country began to be developed, and Pennsylvania soon became the great iron-manufacturing State of the Union. Nor was it long before various kinds of manufactures came into existence in most of the Northern and Western States. The demands of the Government during the late civil war for nearly all kinds of manufactured goods and the high tariff greatly stimulated production. After the war, stimulus was found in railroad building and in extravagant expenditures induced by superabundant currency, and the time has now come when the manufacturing industry of the United States is in dire distress from plethora of manufactured goods. Some manufacturing companies have been forced into bankruptcy; others have closed their mills to escape it; few mills are running on full time, and as a consequence a very large number of operatives are either deprived of employment or are working for wages hardly sufficient to enable them to live comfortably or even decently. Nor are manufacturers and their employes the only sufferers by the present depression of our manufacturing industry. So large and widespread has this industry become, so interwoven is it with other industries, so essential is it to the welfare of the whole country, that it cannot be seriously depressed without injuriously affecting business throughout the Union.

The all-important question, therefore, that presses itself upon the public attention is, how shall the country be relieved from the plethora of manufactured goods, and how shall plethora hereafter be prevented? It is obvious that our power to produce is much in excess of the present or any probable future demand for home consumption. The existing iron, cotton, and woollen mills, if employed at their full capacity, could meet in six months—perhaps in a shorter time—the home demand for a year. It is certain, therefore, that unless markets now practically closed against us are opened; unless we can share in the trade which is monopolized by European nations, the depression now so severely felt will continue, and may become more disastrous.

The question how shall our foreign trade be increased is the question which now comes to the front and demands prompt and careful consideration. Manufacturers are primarily interested, but the whole country has a stake in its solution. In its investigation the tariff will necessarily be involved, inasmuch as the relations between it and our foreign trade are so close that they cannot be considered separately, but it need not be involved except so far as it stands in the way of international trade. If the duties upon raw materials are an obstruction, those duties should be removed. If the duties upon other articles are an obstruction, they should be modified. Whatever may be required to increase our foreign trade, whether it be a repeal or modification of existing duties, should be demanded by the manufacturers themselves. How, then, shall the information required for a full understanding of what stands in the way of an increased exportation of our manufactured goods be obtained? It may not be proper for me to offer advice on this point, but I cannot forbear to say that I can see no better means than by the appointment of a Commission, composed of men not wedded to the doctrines of free trade or protection—fair-minded men, who would prosecute the inquiry thoroughly, comprehensively, and impartially. If such a Commission should be created, it should be done without unnecessary delay.

It is true that previous Commissions have not accomplished all that was expected of them. The cause of this partial failure it is not necessary to inquire into, but this failure should not prevent the appointment of such a Commission as has been suggested, unless something better can be devised. It is very clear that what is needed cannot be accomplished through the agency of the Committee on Ways and Means. So vast in its comprehensive reach is the question to be investigated, and so complicated is it by the changing policy of other nations, that this committee would lack the time required for its

thorough investigation. Besides, the Committee on Ways and Means is usually appointed to sustain measures to which the party in control in the House is pledged, rather than to give to subjects referred to it that impartial consideration which is needed for correct conclusions. Nor is the fact to be overlooked that even constituted as this committee has been, and able as have been its members, there has rarely, if ever, been a committee which so reflected the sentiments or commanded the respect of the House as to be able to carry through without important changes the bills which it had prepared.

It is, therefore, obvious that some other agency than the Committee on Ways and Means must be resorted to in order that the House may have the information absolutely needed for correct conclusions in regard to the nature of the obstructions in the way of an extension of our foreign trade, and the best means of removing them. The labors of a Commission, if properly performed, would be very great. Ample time, therefore, should be allowed for their performance.

The business of the whole world has been revolutionized by steam-power and the substitution of machinery for hand-work. If not the inventor of the steam-engine, Great Britain took the lead in utilizing it in manufacturing, and she thus became the great workshop of the world. For many years she had a monopoly of manufacturing. The raw materials from nearly all nations were taken in her own ships to her ports and returned in manufactured goods. It has been the profit of this combination of manufactures and commerce which has made her the richest and most powerful of nations. Now, however, all western nations are endeavoring to use their raw materials at home and to encourage and sustain their manufactures by protective duties, the effect of which has been general overproduction.

It is this great revolution caused by steam-power and machinery and their general use that will make the labors of the Commission so arduous. All the leading nations of the world are now engaged in manufacturing, and all but Great Britain are fencing themselves in by protective duties. Among them the United States has been conspicuous. Has not the time come when a new departure is demanded? Cobden, one of the ablest and most farseeing of British statesmen, predicted that the United States would in time not only become a great manufacturing country, but would become a competitor with Great Britain in the South American markets. In the course of some remarks upon the condition of British trade he said :

"Members of the House of Commons and others are constantly crying out that there is very great danger threatening this country from Russia, and they neglect to observe that the great danger to the supremacy of the country is not in Russia, but in the competition of the United States of America."

The Cobden Club is the channel through which the free-trade sentiments of Great Britain find expression, and yet, at a recent meeting of the club, the following language by one of the prominent members of Parliament was cheered and applauded :

"Many persons seem to think that the effect of the reduction of the protective duties in America would be to enable us to flood the United States with our productions. For a short time probably it would give a stimulus to our trade, but in the long run the effect of it would be to cheapen American productions, and to increase the competition of America with us in other parts of the world. We should have to meet that competition. We should find the Americans very serious competitors, and we should have in this country to throw aside many of the bonds which now fetter our industry."

The present condition of our foreign trade is not as fully understood by the public as it ought to be, or there would be greater uneasiness in regard to what may be the result. Look, for instance, at our trade relations with Brazil. We sold to Brazil last year various articles to the amount of \$8,645,261. We bought of her various kinds of her own productions to the amount of \$50,265,889, leaving \$41,620,628 as the balance against us. Now, how is this large balance liquidated? Not by gold, but by the sale of our farm products, for which there is a large demand in Europe. It is our cotton, our wheat, our petroleum, our beef and pork, which can be produced more cheaply in the United States than anywhere else, which create the sterling exchange that enables us to carry on this one-sided trade with Brazil. Now, if by the failure of our crops, or very favorable seasons on the other side of the Atlantic, or, what is more probable, by retaliation, our exports of these articles should materially decline, what then would be the condition of our Brazilian trade? Instead of depending upon the exports to Europe for the means to cover the balance in favor of Brazil, ought not an effort be made to equalize that trade by our manufactured goods? Ought we not to endeavor to verify the prediction of Cobden by becoming a competitor with Great Britain in the Brazilian markets? Ought not this to be attempted in the interest of our own manufacturers?

Reference is made to our trade with Brazil because it is much larger than that with other South American States, but our trade with all of them is of the same one-sided and unsatisfactory character. Ought it so to continue? The South American States are our neighbors. With the exception of Brazil, their institutions are moulded upon ours. They would be glad to establish close trade relations with us, which could not fail to be of mutual advantage; and yet so little intercourse have we with them that supplies for our ships-of-war in South American ports must be paid for in sterling exchange. Drafts on Japan could

be as easily negotiated in their ports as drafts on the Treasurer of the United States.

When the real condition of our foreign trade and the character of the competition in which we must sooner or later engage are fully understood, it will be found that our inability to make that trade as free as our best interests require, lies in the necessity which exists for heavy import duties, which, although they may be levied for revenue only, must be in a large degree protective.

It is upon such taxes, therefore, that our Government must mainly rely for its large current expenditures and the reduction of the national debt. Large revenues will be derived from the taxes upon whiskey and tobacco, if the tax on the latter article should be retained, but our chief revenue must be derived from import duties. To show how these duties may be imposed and distributed as to neither imperil our manufactures nor obstruct our foreign trade, while the Treasury is kept in an easy condition, will be the task of the Commission. That the task will be a very difficult one is certain; that it may be successfully performed ought to be certain also.

In competition with Great Britain in the South American markets, Great Britain will have the advantage by being already in possession of the trade, but this advantage will doubtless be counterbalanced by the abundance and comparative cheapness of our agricultural productions. That we are to be a competitor with Great Britain in foreign markets, especially in the markets of the South American States, is as certain as anything in the future can be. The steps which may be needful to make this competition successful it will be for Congress to determine after the Commission has performed its duty. To me it seems certain that it cannot properly be done before. A nation with fifty-six millions of people, doubling every twenty-five years, a people distinguished for enterprise and inventive power, in possession of a country of vast extent and rich beyond comparison in developed and undeveloped resources, ought not much longer to be prevented from having a full share in the honor and the gain of international trade.

In the commencement of its work the Commission should, I think, regard the following points as being settled:

First. That the public revenues are not to be in excess of what may be required for the support of the Government, and the gradual reduction of the public debt.

Second. That our manufactures, which under the fostering care of the Government have attained such gigantic proportions and whose prosperity is essential to the welfare of all other interests, are not to

be put in jeopardy by radical and sweeping changes in the tariff; and that all reductions of import duties should be made with a view to their ultimate advantage by opening to them markets from which they are now in a large degree excluded.

Something has been done, and more might be done, to increase our foreign trade by reciprocal treaties, but the advantage to be derived from such treaties would be restricted and partial; and there are very serious objections to treaties which affect the public revenues, on the ground that they are an encroachment upon the rights of the House of Representatives, in which, under the Constitution, all revenue bills must originate.

As to the persons who should constitute the Commission there will be various opinions. It might be composed of persons who have no connection with the Government, or of Senators and Members of the House, but I strongly incline to the opinion that it should be composed of Members of the House only, because, in the investigation of the subject of our foreign trade, questions affecting the public revenues will necessarily be involved; and that members should be selected from those who have been re-elected to the 49th Congress, in order that its work may be explained and defended by those who have performed it. It would be advisable, also, that the Secretary of the Treasury should *ex-officio* be a member of the Commission, in order that the views of the Treasury Department and those of the Commission may be in accord.

In the preceding remarks the tariff has been only indirectly referred to. From this it must not be inferred that I am not in favor of a reform of the tariff, but rather that the subjects of the tariff and foreign trade are so intimately connected that they must, in my opinion, be considered together. Have we not reached the stage when a policy should be adopted which will embrace and harmonize the great interests of the country?

If such a Commission as has been suggested had been appointed, and its work could be performed at an early date, I should not be disposed to say anything bearing directly upon the tariff; but as relief from the present burden of taxation is urgently and justly demanded, I deem it my duty to suggest that something in this direction should be done without delay. Owing to the shortness of the time allowed to me for the consideration of the subject, I am not prepared to name the articles upon which duties should be removed or reduced. I should regret this if Congress were not already in possession of the facts which should govern its action. This much, however, it may be proper for me to recommend:

First. That the existing duties upon raw materials which are to be used in manufacture should be removed. This can be done in the interest of our foreign trade.

Second. That the duties upon the articles used or consumed by those who are the least able to bear the burden of taxation should be reduced. This also can be effected without prejudice to our export trade.

In regard to our internal-revenue taxes, I have to say that, as these taxes, with the exception of the tax upon whiskey, ought not to be and will not be needed for revenue if appropriations are kept within reasonable bounds and rigid economy is established in all branches of the public service, I see no good reason for their continuance. The tax upon bank-note circulation I shall refer to in my remarks upon national banks. Taxes upon agricultural productions, although indirectly levied, are inconsistent with our general policy, and tobacco is the only one of these productions which has been taxed. An article which is so generally used, and which adds so much to the comfort of the large numbers of our population who earn their living by manual labor, cannot properly be considered a luxury, and as the collection of the tax is expensive and troublesome to the Government, and is especially obnoxious and irritative to small manufacturers, the tax upon tobacco should, in my judgment, be removed.

The tax upon whiskey could not be repealed without a disregard of public sentiment, nor without creating a necessity for higher duties upon imported goods, but while this is true the tax upon the alcohol used in manufacturing might be removed with decided benefit to home industry and foreign trade.

Under the provisions of section 3433, Revised Statutes, as amended, spirits used in the manufacture for export of certain enumerated articles are freed from the tax of 90 cents per gallon. This law has greatly increased the exportation of the articles therein named.

These articles, however, constitute but a very small portion of those in the manufacture of which alcohol is used, or in which it would be used were it not for the tax thereon.

In Great Britain spirits have been used in manufactures free of tax since the year 1856, the spirits having been previously mixed with wood naphtha or "methylated."

It is understood that spirits thus methylated are unfit to be used as a beverage, while they remain uninjured for the general purposes of manufacturing. It is suggested, therefore, that provision be made for the use of domestic methylated spirits, free of tax, as a measure tending to encourage manufactures, both for home use and for exportation.

XVIII REPORT OF THE SECRETARY OF THE TREASURY.

The following table shows the value of merchandise imported into the United States from Brazil and exported from the United States to Brazil during each year from 1864 to 1884:

Merchandise.

Year ended June 30—	Exports.		Total exports.	Imports.	Total imports and exports.
	Domestic.	Foreign.			
1864.....	\$5,252,387	\$102,368	\$5,354,755	\$14,388,899	\$19,743,654
1865.....	6,485,872	94,289	6,580,161	9,784,312	16,364,473
1866.....	5,603,617	88,042	5,691,659	16,816,803	22,508,462
1867.....	4,964,308	135,079	5,099,387	19,100,300	24,199,687
1868.....	5,585,565	109,839	5,695,404	23,595,740	29,291,144
1869.....	5,779,359	87,245	5,866,604	24,837,403	30,704,007
1870.....	5,665,098	109,225	5,774,323	25,161,219	30,935,542
1871.....	5,942,416	71,317	6,013,733	30,551,215	36,564,948
1872.....	5,832,191	60,592	5,912,783	30,122,384	36,035,167
1873.....	7,090,987	106,735	7,197,722	38,540,376	45,738,098
1874.....	7,590,502	141,654	7,732,156	43,888,647	51,590,803
1875.....	7,631,865	110,494	7,742,359	42,027,863	49,770,222
1876.....	7,252,218	94,162	7,346,380	45,446,381	52,792,761
1877.....	7,498,118	83,695	7,581,813	43,498,041	51,099,854
1878.....	8,610,646	76,058	8,686,704	42,968,973	51,655,677
1879.....	8,106,928	87,442	8,194,370	39,375,441	47,569,811
1880.....	8,496,696	108,650	8,605,346	51,970,090	60,595,436
1881.....	9,138,637	113,778	9,252,415	52,782,536	62,034,951
1882.....	9,085,452	117,110	9,152,562	48,801,878	57,954,440
1883.....	9,159,330	92,764	9,252,094	44,488,459	53,740,553
1884.....	8,645,261	50,398	8,695,659	50,265,889	58,961,548

The following are the principal articles of merchandise exported from the United States to Brazil and imported into the United States from Brazil during the year ended June 30, 1884:

Articles exported from the United States to Brazil.

Order.		Values.
1	Wheat flour.....	\$3,845,224
2	Iron and steel, manufactures of.....	932,673
3	Cotton, manufactures of.....	650,568
4	Oils, mineral, refined or manufactured.....	567,800
5	Provisions, comprising meat and dairy products.....	497,018
6	Wood, manufactures of.....	394,109
7	Carriages and railroad and horse cars.....	298,983
8	Vessels, steam and sailing.....	219,400
9	Chemicals, drugs, dyes, and medicines.....	133,923
10	Soap.....	183,864
	All other articles.....	971,699
	Total.....	8,645,261

Articles imported into the United States from Brazil.

Order.		Quantities.	Values.
1	Coffee.....pounds..	347,373,001	\$30,021,573
2	Sugar, brown, and sirups, melada, &c.....pounds..	363,385,001	10,986,870
3	India-rubber and gutta-percha, crude.....pounds..	11,950,643	7,246,828
4	Hides and skins, other than fur-skins.....		1,034,029
5	Cocoa, or cacao, crude.....pounds..	1,837,637	224,977
6	Hair.....		172,769
7	Wood, unmanufactured.....		167,325
8	Fruits and nuts.....		160,039
	All other articles.....		251,479
	Total.....		50,265,889

Products of agriculture and products of manufacture.

Of the total value of our exports of merchandise to Brazil, amounting during the last fiscal year to \$8,645,261, the value of manufactured articles was \$4,143,008; of agricultural products, \$4,434,702; and of all other articles, \$67,551.

Almost the entire imports of merchandise from Brazil into the United States consisted of products of agriculture, including among such products, india-rubber and gutta-percha, crude; hair; fruits, and nuts.

Of the total imports, coffee constituted 59.7 per cent., and sugar, sirups, and melada, 21.9 per cent.

The commerce of the United States with all the South American States during the last sixteen years has been as follows:

Countries.	Exports.		Imports.		Total imports and exports.	
	1868.	1884.	1868.	1884.	1868.	1884.
United States of Colombia.....	\$3,711,796	\$6,381,821	\$2,538,297	\$3,891,843	\$6,250,093	\$10,273,664
Venezuela.....	961,262	2,427,961	2,368,977	6,674,041	3,330,239	9,102,002
British Guiana.....	1,945,568	1,884,416	2,364,682	4,095,536	4,310,250	5,979,952
Dutch Guiana.....	465,523	319,475	422,581	623,118	888,104	942,593
French Guiana.....	36,986	103,607	15,477	2,321	52,463	105,928
Brazil.....	5,695,404	8,695,659	23,595,740	50,265,889	29,291,144	58,961,548
Uruguay.....	821,006	1,368,418	1,179,520	2,128,981	2,000,526	3,497,399
Argentine Republic.....	2,732,600	5,074,593	4,806,299	4,110,038	7,538,899	9,184,631
Chili.....	1,580,999	3,270,562	951,767	537,936	2,532,766	3,808,498
Peru.....	1,666,355	1,070,528	1,765,397	2,077,645	3,431,752	3,148,173
All other South American.....	8,264	629,894	2,366	1,346,612	10,630	1,976,506
Total.....	19,625,763	31,226,934	40,011,103	75,753,960	59,636,866	106,980,894

The total value of the imports and exports of merchandise during the year ended June 30, 1884, amounted to \$1,408,211,302, as against \$1,547,020,316 during the preceding fiscal year, showing a decrease of \$138,809,014.

The value of the exports of domestic merchandise amounted to \$724,964,852, as against \$804,223,632 during the preceding fiscal year, showing a decrease of \$79,258,780; and the value of the imports of merchandise amounted to \$667,697,693, as against \$723,180,914 during the preceding fiscal year, showing a decrease of \$55,483,221.

The total value of the exports of merchandise of both domestic and foreign production exceeded the total value of the imports of merchandise \$72,815,916, as against an excess of \$100,658,488 in the value of such exports during the preceding fiscal year.

The exports of specie from the United States during the last fiscal year amounted to \$67,133,383, as against \$31,820,333 during the preceding fiscal year; and the imports of specie amounted to \$37,426,262, as against \$28,489,391 during the preceding fiscal year. The excess

XX REPORT OF THE SECRETARY OF THE TREASURY.

of exports of specie over the imports thereof amounted to \$29,707,121, as against an excess of \$3,330,942 in such exports during the preceding fiscal year.

EXPORTS.

The value of exports from the United States to foreign countries, during the year ended June 30, 1884, was as follows:

Domestic merchandise.....	\$724, 964, 852
Foreign merchandise.....	15, 548, 757
Total merchandise.....	740, 513, 609
Specie.....	67, 133, 383
Total exports of merchandise and specie.....	807, 646, 992

During the last fiscal year the value of our exports of cotton and manufactures of cotton was \$208,900,415; of breadstuffs, \$162,544,715; of provisions, \$114,416,547; and of mineral oils, \$47,103,248. These commodities and classes of commodities constituted nearly 74 per cent. of our entire exports of merchandise.

The value of our exports of products of agriculture, of manufacture, of mining, of the forest, of the fisheries, and of gold and silver coin and bullion during the years ended June 30, 1883 and 1884, were as follows:

	Year ended June 30—	
	1883.	1884.
Products of agriculture.....	\$619, 269, 449	\$536, 315, 318
Products of manufacture.....	111, 890, 001	111, 330, 242
Products of mining, including petroleum.....	51, 444, 857	56, 822, 529
Products of the forest.....	9, 976, 143	9, 465, 330
Products of the fisheries.....	6, 276, 375	5, 614, 111
Other products.....	5, 366, 807	5, 417, 322
Gold and silver coin and bullion.....	21, 623, 181	50, 225, 635
Total.....	825, 846, 813	775, 190, 487

Our exports of products of agriculture consisted chiefly of cotton, animals, breadstuffs, and provisions. Our exports of iron, of wood, of cotton, and of leather were the chief articles of manufacture exported.

Our exports of products of mining consisted chiefly of mineral oils, coal, and copper ore.

Our exports of products of the forest consisted chiefly of wood and timber and naval stores.

Our exports of the products of the fisheries consisted mainly of fish, fish-oils, and whalebone.

IMPORTS.

The imports into the United States during the last fiscal year were as follows:

Merchandise.....	\$667, 697, 693
Gold and silver	37, 426, 262
Total	<u>705, 123, 955</u>

The principal articles imported, with their value, were as follows: Sugar and molasses, \$103,884,274; wool, and manufactures of wool, \$53,542,292; silk, and manufactures of silk, \$49,949,128; coffee, \$49,686,705; iron and steel, and manufactures thereof, \$41,464,599; chemicals, \$38,464,965; flax, hemp, jute, and like vegetable substances, and manufactures thereof, \$33,463,398; cotton, and manufactures of cotton, \$30,454,476; and hides and skins, other than fur-skins, \$22,350,906.

The total value of manufactured and of unmanufactured articles of merchandise imported into the United States during the last fiscal year was as follows:

Unmanufactured.....	\$235, 775, 932
Manufactured	431, 921, 761
Total	<u>667, 697, 693</u>

The value of imports during the three months ended September 30, 1883, was \$166,735,075, and for the three months ended September 30, 1884, \$157,083,995, showing a falling off of \$9,651,080.

The value of the exports of merchandise from the United States during the three months ended September 30, 1883, was \$168,782,085, as against \$161,649,105, during the three months ended September 30, 1884, showing a falling off of \$7,132,980.

OUR SHIPPING INTEREST.

In direct connection with the condition of our foreign trade is the condition of our merchant service. The causes of the decline of our shipping are so well understood that any remarks on this point are quite unnecessary. The humiliating fact stares us in the face that while the United States not many years ago led all nations in ship-building, and was second only to Great Britain in ocean tonnage, it has almost ceased to be recognized as a maritime power; that nearly all of our agricultural productions and manufactured goods which find a market in Europe or South America and the articles received in exchange

for them are carried in foreign ships; that the many thousands of Americans who annually visit Europe on business or for pleasure go and come in European steamers; that large foreign steamship lines are in fact supported by the people of the United States. All this is not only humiliating to our national pride, but it stands in the way of the improvement of our foreign trade. In his report to Congress under date of the 3d of December, 1866, the Secretary used the following language:

"It is a well-established general fact that the people who build ships navigate them, and that a nation which ceases to build ships ceases, of consequence, to be a commercial and maritime nation. Unless, therefore, the causes which prevent the building of ships in the United States shall cease, the foreign carrying-trade even of its own productions must be yielded to other nations. To this humiliation and loss the people of the United States ought not to be subjected. If other branches of industry are to prosper, if agriculture is to be profitable, and manufactures are to be extended, the commerce of the country must be restored, sustained, and increased. The United States will not be a first-class power among the nations, nor will her other industrial interests continue long to prosper as they ought, if her commerce shall be permitted to languish."

If this language was true then, it is certainly true now. Eighteen years have passed since it was uttered. There has been in the mean time an enormous increase of our population and national wealth, but no improvement whatever in our foreign shipping interest. Not only does this important interest remain well-nigh lifeless, but the difficulties in the way of restoring its vitality have been greatly increased by the immense capital since then invested by foreign steamship companies, which control and practically monopolize the carrying-trade between this and other countries, and these difficulties will become every year more and more formidable until remedial measures are adopted by Congress. When the nature of the obstructions in the way of a revival of our shipping is fully investigated, the cost of building ships in the United States will not, I think, be found to be a serious one. I am convinced that if the duties upon the foreign materials used in the construction and outfit of iron ships were removed, they could be built and fitted for sea as cheaply in the United States as in Scotland. Manual labor, it is true, is much cheaper in Scotland, but it is less efficient. Besides, most of the work in iron-ship building is done by machinery, in the invention and use of which Americans excel. Scores of things are done in Glasgow ship-yards by hand which in the United States would be done by machinery.

Fifty years ago the United States excelled all nations in ship-building. Not only were we able to supply the home demand, but large numbers of ships were built for foreigners in the ship-yards, which lined the coast from Delaware Bay to Eastport. Our superiority in ship-building then was owing to the facts that our forests abounded in

timber of the best qualities, and that our carpenters were skilful in the use of it. Since then iron has been substituted for wood in the construction of steamships. But are not our iron and coal fields as productive and accessible as those of any other country? Are our machinists less skilled in the use of machinery than were our ship-carpenters in the use of the axe and the saw? As far as materials for building ships and skill in the use of those materials are regarded, Great Britain has no advantage over us; on the contrary, is not the advantage on our side? Apprehended difficulties are magnified until they are encountered. When steel rails were in demand beyond the home supply at \$75 per ton, and many were imported, subject to a duty of \$28 per ton, who would have dared to express the opinion that in four years they could be made in this country at less than \$30 per ton, with a profit to the makers?

The obstacles in the way of a restoration of our foreign shipping will not, I conceive, be found in the cost of ships which are to be built in the United States, but in the absence of demand for them. If our navigation laws were so modified that American registers could be granted to foreign-built ships for foreign trade, there would be little, if any, improvement in our shipping interest. Such modification some years ago might have done something to prevent decline; it would now be insufficient to restore. The great and profitable carrying-trade between the United States and Europe has been permitted to pass into the hands of the ship-owners of other nations. So complete is their control of it, so large is the capital invested in it, and so sharp and persistent would be the contest if we should attempt, without Government aid, to share in it, that our capitalists would not compete for it. There is, in my opinion, no prospect whatever that the United States will ever share to a considerable extent in the foreign carrying-trade without Government aid. It is for Congress to determine whether this aid shall be granted, or whether our foreign shipping interest shall remain in its present death-like condition. The let-alone policy has been tried for many years, during which our ships have been swept from the ocean, and we pay every year many millions of dollars to foreign ship-owners for freights and fares. Ought this condition of things to be continued?

Entertaining these views, I do not hesitate to express the opinion—

First. That without Government aid to United States steamship lines the foreign carrying-trade will remain in the hands of foreigners.

Second. That as we ought to have an interest in the business which we create, and as the restoration of our shipping interest is important, if not essential, to the extension of our foreign trade, subsidies in the

form of liberal payments for the transportation of mails or in some other form should be offered as an inducement to investments of capital in steamships.

The amount of necessary aid would be insignificant in comparison with what has been granted to manufacturers by protective duties, and nothing would be paid until the services were rendered. If the subject were investigated, it would be found that all the European steamship lines that led the way in the great traffic by steam-power have received government aid. It is admitted that all protective duties and subsidies are inconsistent with the teachings of political economy, but, true as these teachings may be in the abstract, they are disregarded by all nations when they stand in the way of national welfare. No rules are equally applicable to all nations, nor to the same nation in the different stages of its growth. Political economy is not one of the exact sciences. It is rather adaptive than exact, and all nations so regard it.

Protective duties were undoubtedly needed to induce investment in cotton, iron, and woollen mills, and what not, in the various lines of our manufacturing industry. Whether or not protection has been extended too long or too far, and to what extent it now stands in the way of other great interests, are questions that can only be settled by full investigation. Government aid is now needed to induce investment in shipping. To what extent and for what period this aid should be granted must be settled in the same way.

It is to be regretted that the United States is not in a condition to participate in the trade which is soon to be opened with the interior of Africa.

The attention of Congress is asked to the following table and statements, which exhibit the present condition of our shipping interest, and which refer to the relief already obtained by recent legislation, and to the further relief which is required aside from the question of subsidies:

Tonnage of vessels of American ownership.

The tonnage of vessels owned in the United States at the close of the fiscal year 1884, according to the records of the Bureau of Navigation, was 4,271,228.76 tons. Of this amount, 1,304,220.67 tons were in 2,127 vessels registered for the foreign trade, and 2,967,008.09 in 22,055 vessels enrolled and licensed for the coasting trade and fisheries. There was an increase of 2,126 tons in vessels in the foreign trade, and 33,616 tons in domestic trade. The following table shows

the number and tonnage of vessels built and documented during the last fiscal year :

Kinds.	Number.	Tonnage.	
		Gross.	Net.
Sailing-vessels.....	706	120,620.88	114,667.82
Steam-vessels.....	410	91,327.47	68,055.93
Canal-boats.....	33	3,456.43	3,264.18
Barges.....	41	10,709.22	9,894.53
Total.....	1,190	225,514.00	195,862.46

Distribution of carrying-trade.

Of the merchandise imported at seaboard, lake, and river ports during the fiscal year 1884, an amount equal in value to \$152,201,729 was imported in American vessels, and in value to \$526,379,213 in foreign vessels. The merchandise exported in American vessels had a value of \$112,520,723, and the merchandise exported in foreign vessels was valued at \$667,739,372. Of the combined imports and exports of merchandise, about 17½ per cent. was conveyed in American vessels, and about 82½ per cent. in foreign vessels.

Under the act of June 5, 1884, and the provisions of the shipping bill of June 26, 1884, a Bureau of Navigation has been established in this Department. The employes thereof, with the exception of the Commissioner, have been detailed from other offices. There have been assigned to the bureau the duties relating to navigation hitherto performed in the office of the Register of the Treasury, the Bureau of Statistics, and of the Secretary; the administration of the provisions of the act of June 26, cited above, relating to the preparation of an annual list of merchant vessels of the United States; the discharge of seamen abroad; the payment to them of extra wages; the survey of ships; the collection of tonnage-tax; and the entry of vessels into ports subject to quarantine; also, cases arising under the provisions of Titles XXXIV, XLVIII, and LVIII, Revised Statutes, and other laws concerning navigation and statements of tonnage; the documenting of vessels, the naming of them, and granting them official numbers and signal letters; their entry clearancé, and movements; the issue and preservation of marine documents; and also the administration of the provisions of Title LIII, Revised Statutes, and of the shipping act, relating to the shipment of seamen and the government of the shipping offices at the various ports of the United States. The bureau is now in successful operation, and the consolidation therein

of the duties formerly incongruously distributed among several divisions of the Treasury Department prevents some confusion and duplication of work, which could not be avoided under the old system, and tends to economy and efficiency.

While the provisions of the new shipping act changing the tonnage-tax on vessels, so that a portion only of the former tax need be paid on any one entry, will materially reduce the entire amount of tax collected, they will give needed relief to sailing-vessels, which formerly were required to pay as much per ton on a single entry within a year as was paid by steam-vessels on the many entries they sometimes made within that time.

The provisions of section 27 of the shipping act of 1884 forbidding the payment of advance wages to seamen have led to much opposition from keepers of sailors' boarding-houses, and so-called runners, whose business has been injuriously affected, and the law has been enforced with some difficulty. It is understood, however, that ships have generally been able to obtain crews, and that the repeal of the law is not required by the necessities of commerce. A similar law exists in Great Britain. That, in both countries, it is sometimes evaded is unquestionable. I am not prepared to say that a modification of the statute so as to allow a half month's advance might not, in some cases, be beneficial to the seaman.

Complaint has been made that the compensation allowed to masters of vessels by section 12 of the act of June 26, 1884, for bringing home destitute American seamen, is inadequate. The section allows not exceeding \$10 for a voyage of thirty days, and \$20 for a longer voyage; but if the men are so disabled or sick as to be unable to perform duty, additional compensation may be allowed by the First Comptroller of the Treasury.

By the reduction of tonnage-dues, relief from the necessity of carrying mails, the abolition of the system of extra wages to seamen, except in certain cases, the removal of consular fees for services to vessels and to seamen, the repeal of the laws imposing marine-hospital tax, the right to withdraw supplies for, and material for the building and repairing of, vessels free of duties, the limitation of the liability of ship-owners, the right to ship seamen for stated periods, or for foreign ports, and the right to deliver cargo, in certain instances, at places not ports—all of which privileges and benefits have been conferred by recent legislation—the burdens of ship-builders, and of persons interested in shipping, have been somewhat lightened, and our navigation has been placed, as regards the expense of carrying it on,

more on a footing with that of foreign countries. Other antiquated restrictions on our maritime commerce, such as the division of the Atlantic coast into two great coasting districts, and the limitations as to the quantity of duty-paid cargo which may be carried in coasting vessels, might well be abolished. Matters of pilotage should be regulated by Congress, in such a manner that the system shall be uniform. At present each seaboard State has its separate rules, which, in some cases, are burdensome to commerce.

In this connection, the importance of a fleet of vessels engaged in commerce in time of peace as a training-school for sailors, and as a preparation for war by their easy conversion into armed cruisers or transport vessels, should not be overlooked. So much importance was formerly attached to this idea that Congress for a long series of years appropriated a bounty to vessels engaged in the fisheries, for the express purpose of encouraging ship-building and the training of seamen, and in the late civil war immense advantage to the Government was derived from the ready enlistment in the Navy of seamen trained in the merchant service.

Great Britain, with her two hundred thousand merchant seamen and her immense fleet engaged in the transportation of merchandise and passengers in all parts of the world, may serve our country in this view, both as a warning and as an example.

THE PUBLIC DEBT AND THE CONDITION OF THE TREASURY.

It is in the highest degree gratifying to the Secretary to notice the great reduction of the public debt since it reached its highest point in August, 1865, and its continued reduction since his last report, in 1868. The following table exhibits the reduction both of principal and interest:

On August 31, 1865, the indebtedness of the United States, not including bonds issued to Pacific Railroad Companies, was as follows:

Debt bearing coin interest	\$1, 108, 310, 191 80
Debt bearing currency interest	1, 273, 220, 103 16
Matured debt not presented for payment	1, 503, 020 09
Debt bearing no interest	461, 616, 311 51
	<hr/>
	2, 844, 649, 626 56
Cash in the Treasury	88, 218, 055 13
	<hr/>
Amount of debt less cash in the Treasury	2, 756, 431, 571 43
	<hr/>

XXVIII REPORT OF THE SECRETARY OF THE TREASURY.

The annual interest charge was \$150,977,697.87, and the average rate paid was $6\frac{3}{10}\%$ per cent.

On November 1, 1868, the indebtedness of the United States, not including bonds issued to the Pacific Railroad Companies, was as follows:

Debt bearing coin interest	\$2, 107, 577, 950 00
Debt bearing currency interest.....	72, 325, 000 00
Matured debt not presented for payment.....	9, 753, 723 64
Debt bearing no interest.....	409, 151, 898 42
	<hr/>
	2, 598, 808, 572 06
Cash in the Treasury	113, 873, 019 24

Amount of debt less cash in the Treasury.....	2, 484, 935, 552 82
---	---------------------

The annual interest charge was \$126,408,343, and the average rate paid was $5\frac{8}{10}\%$ per cent.

On November 1, 1884, the public debt was as follows:

Debt bearing interest.....	\$1, 206, 475, 600 00
Debt on which interest has ceased since maturity...	12, 547, 485 26
Debt bearing no interest.....	623, 468, 436 36
	<hr/>
	1, 842, 491, 521 62
Cash in the Treasury	434, 008, 572 93

Net debt.....	1, 408, 482, 948 69
---------------	---------------------

The annual interest charge is now \$47,323,831.50, and the average rate paid $3\frac{2}{10}\%$ per cent.

Reduction of debt in sixteen years.....	\$1, 076, 452, 604 13
Reduction of annual interest charge	79, 084, 511 50
Reduction of debt in nineteen years.....	1, 347, 948, 622 74
Reduction of annual interest charge.....	103, 653, 866 37

In the management of its debt the United States has been an example to the world. Nothing has so much surprised European statesmen as the fact that immediately after the termination of one of the most expensive and, in some respects, exhaustive wars that have ever been carried on, the United States should have commenced the payment of its debt and continued its reduction through all reverses until nearly one-half

of it has been paid; that reduction in the rate of interest has kept pace with the reduction of the principal; that within a period of nineteen years the debt, which it was feared would be a heavy and never-ending burden upon the people, has been so managed as to be no longer burdensome. It is true that all this has been effected by heavy taxes, but it is also true that these taxes have neither checked enterprise nor retarded growth. While, however, the public debt is in this satisfactory condition, there are some financial dangers ahead which can only be avoided by changes in our financial legislation. The most imminent of these dangers, and the only one to which I now ask the attention of Congress, arises from the continued coinage of silver and the increasing representation of it by silver certificates. I believe that the world is not in a condition, and never will be, for the demonetization of one-third of its metallic money; that both gold and silver are absolutely necessary for a circulating medium; and that neither can be disused without materially increasing the burden of debt, nor even temporarily degraded by artificial means without injurious effects upon home and international trade. But I also believe that gold and silver can only be made to maintain their comparative value by the joint action of commercial nations. Not only is there now no joint action taken by these nations to place and keep silver on an equality with gold, according to existing standards, but it has been by the treatment it has received from European nations greatly lessened in commercial value.

For many years the silver dollar was more valuable than the gold dollar in the United States, and although there were fluctuations in their comparative value, the advantages arising from their joint use much more than counterbalanced the inconvenience and loss occasioned by these fluctuations. Various causes in combination have produced the present depression of silver, but the main causes have been the inconsiderate action of Germany in demonetizing it and throwing upon the market the large amount, which, up to that time, had constituted her metallic currency, and the restrictions upon its coinage by other European nations.

In 1872 the silver dollar, as it had been for a long period, was more valuable than the gold dollar. In 1874 the decline commenced, and it has been continued until the silver dollar is worth only about 85 cents in gold, and further depreciation is prevented by its having been made receivable by the United States for all public dues and the coinage at the rate of \$28,000,000 a year. We now hold \$147,573,221.89 in silver. The amount is so large as to become burdensome, and additional vaults

must be soon constructed if the coinage is to be continued. But this is a matter of small importance compared with the danger to which the national credit and the business of the country are exposed by the large amount of silver in the Treasury, which must be increased by further coinage, and especially by the issue of silver certificates. These certificates amount to \$131,556,531, and they may be increased to \$184,730,829 by the silver against which certificates have not been issued. Like silver, they are only prevented from great depreciation by being receivable for all public dues, in which respect they have an advantage over the United States notes, which are not by law receivable for customs duties; but although they are thus prevented from depreciation, the fact exists that a large part of our paper currency based on coin is worth only about 85 cents on the dollar. But this is not all; the certificates, being receivable for duties, prevent gold from coming into the Treasury.

The Treasurer, in his report, after referring to the fact that the Treasury is a member of the New York Clearing-House, and to the act of Congress of July, 1882, which prohibits banking associations from being members of any clearing-house in which silver certificates are not receivable for clearing-house balances, and the resolution of the associated banks nominally complying with that act, remarks:

"Notwithstanding this formal declaration of compliance with law, neither standard silver dollars nor silver certificates have been or are now offered in settlement of balances at the clearing-house, and the Treasury has refrained from taking any steps to enforce the receipt of either of these descriptions of funds, which have therefore not been used in payment of obligations presented through the clearing-house.

* * * * *

"As a consequence of the inability of the Treasury, under the existing practice, to use either the silver dollars or the silver certificates in its settlements with the New York Clearing-House, where by far the greater part of its disbursements is made, the available gold ran down from \$155,429,600, on January 1, 1884, to \$116,479,979, on August 12, 1884, while the silver dollars and bullion on hand not represented by silver certificates outstanding increased during the same period from \$27,266,037 to \$48,603,958.

"As a temporary expedient to stop this drain of gold from the Treasury, the assistant treasurer at New York was directed to use in payments to the clearing-house United States notes to the extent of one-half of the payments. But the amount of these notes in the Treasury, which at the time of the commencement of this mode of payment had accumulated beyond its needs, has now become so much reduced that they are no longer available for such payments to any considerable extent.

"If a return to the former practice of making payments entirely in gold or gold certificates shall result in a continuous loss of gold to the Treasury, not made up to a sufficient extent by receipts of gold from other sources, the question must soon arise

for the decision of the Department as to whether it will continue to make in gold or its representative the payments now made through the clearing-house, or use in its payments the silver dollars or their representative certificates in some proportion to the relation which silver dollars in the Treasury, not held for certificates outstanding, bear to the available assets, and to an extent similar to that in which they are used at other offices of the Treasury.

"In ascertaining what this proportion is, it is to be considered that of the \$134,670,790 in gold coin and bullion now owned by the Government, \$95,500,000 was obtained by the sale of bonds under the resumption act.

"If it be held that this amount is available for no other purpose than the redemption of United States notes, the gold which may be used for ordinary payments is \$39,170,790; compared with \$46,831,660 in silver dollars, including bullion available for the same purposes.

"Or, if it be held that the provision in section 12 of the act of July 12, 1882, suspending the issue of gold certificates whenever the amount of the gold coin and bullion in the Treasury reserved for the redemption of United States notes falls below \$100,000,000, is by implication a requirement that this sum shall be held for the redemption of notes, then the balance of gold which may be used for ordinary payments is \$34,670,790."

It is evident, from these extracts, and it will be rendered still more evident by an examination of the entire report, that silver certificates are taking the place of gold, and that a panic or an adverse current of exchange might compel the use in ordinary payments by the Treasury of the gold held for the redemption of the United States notes, or the use of silver or silver certificates in the payment of its gold obligations. As \$95,500,000 of the gold in the Treasury was obtained by the sale of bonds for resumption purposes, it was doubtless the intention of the eminent gentleman under whose administration of the Treasury specie payments were resumed that at least this sum should be held in reserve for the redemption of United States notes, and not used for any other purpose. It is understood that he went further than this, and very properly entertained the opinion that an amount of gold equal to 40 per cent. of the outstanding United States notes should be held for their protection.

A government which engages in banking by furnishing a paper circulating medium must be governed by the rules which prevail with prudent bankers, and be constantly prepared to meet such calls as may be made upon it.

Many persons regard legal-tender notes as being money, and hold that no means should be provided for their redemption. That this is a delusion will be proven whenever there is a large demand for gold for export. They are not money, but merely promises to pay it, and the Government must be prepared to redeem all that may be presented or forfeit its character for solvency.

XXXII REPORT OF THE SECRETARY OF THE TREASURY.

The following is an analysis of the statement of the liabilities and assets of the Treasury of the United States, October 31, 1884 :

	Total assets.	Liabilities.	Available assets.
Gold coin and bullion.....	\$222,536,360 43		
Gold certificates.....	32,477,750 00		
	255,014,110 43		
Less gold certificates outstanding.....		\$120,343,320 00	
Standard silver dollars and silver bullion.....	147,573,221 89		\$134,670,790 43
Silver certificates.....	30,814,970 00		
	178,388,191 89		
Less silver certificates outstanding.....		131,556,531 00	
United States notes.....	33,942,171 85		46,831,660 89
Certificates of deposit, (act of June 8, 1872).....	85,000 00		
	34,027,171 85		
Less certificates of deposit outstanding.....		17,855,000 00	
National-bank notes.....	10,171,655 48		16,172,171 85
Deposits in national-bank depositories.....	15,742,439 63		10,171,655 48
			15,742,439 63
Total.....	493,343,569 28	269,754,851 00	223,588,718 28
The liabilities chargeable against the available assets were—			
For matured debt and interest.....		15,211,420 30	
For Post-Office Department account.....		3,714,015 24	
For disbursing-officers' balances and other small accounts.....		26,622,292 53	
For funds held for redemption of national-bank notes, &c.....		52,345,429 69	
For outstanding drafts and checks.....		7,206,799 71	
Total.....	493,343,569 28	374,853,808 47	105,098,957 47
Leaving a cash balance available of.....			118,489,760 81
Add assets not available for payments—			
Fractional silver coin.....	29,346,757 24		
Fractional currency and minor coin.....	817,888 44		
Paid obligations held in the cash.....	387,895 14		
			30,552,540 82
Cash balance, as per debt statement.....			149,042,301 63
Add "unavailable funds," Treasurer's statement.....			694,710 31
Balance, including bullion fund, Treasurer's statement.....			149,737,011 94
Total assets and liabilities.....	523,896,110 10	374,853,808 47	

From this statement it is seen that there is no surplus gold in the Treasury, and that the reserve has been trenched upon; that there is no plethora of any kind except of silver dollars, for which there is no demand.

After giving the subject careful consideration, I have been forced to the conclusion that unless both the coinage of silver dollars and the issue of silver certificates are suspended, there is danger that silver, and not gold, may become our metallic standard. This danger may not be imminent, but it is of so serious a character that there ought not to be delay in providing against it. Not only would the national credit be seriously impaired if the Government should be under the necessity of using silver dollars or certificates in payment of gold obligations, but business of all kinds would be greatly disturbed; not only so, but gold

would at once cease to be a circulating medium, and severe contraction would be the result.

The United States is one of the most powerful of nations—its credit is high, its resources limitless; but it cannot prevent a depreciation of silver unless its efforts are aided by leading nations of Europe. If the coinage of silver is continued in despite of the action of Germany in demonetizing it and the limitation of its coinage by what are known as the Latin nations, there can be but one result: silver will practically become the standard of value. Our mines produce large amounts of silver, and it is important, therefore, that there should be a good demand for it at remunerative prices for the outlays in obtaining it. The suspension of its coinage might depress the market price of silver for a time, but the ultimate effect would doubtless be to enhance it. The metal which oriental nations and some western nations use exclusively for coin—and all nations to some extent—which costs, in the labor and capital required to extract it from the mines, more than its standard value as coin, cannot be permanently degraded by artificial means. The production of gold is diminishing, that of silver has practically reached its maximum, and there are strong indications that from this time the yield of both gold and silver mines will speedily decline. At the same time the demand for both for coinage and in manufactures will increase. The very necessities of the commercial world will prevent a general and continued disuse of either as money. The European nations which hold large amounts of silver must sooner or later come to its rescue, and the suspension of coinage in the United States would do much to bring about, on their part, action in its favor. But whatever might be the effect of the suspension of the coinage upon the commercial value of silver, it is very clear that the coinage cannot be continued without detriment to general business and danger to the national credit.

The coinage of silver dollars under the act of February 28, 1878, has now reached the very large amount of \$184,730,829, being an increase of \$28,009,880 for the year ending November 1, 1884. The amount of these dollars in actual circulation is \$41,326,736. The increase in the circulation for the year has only been \$1,260,346, against an increase of \$4,136,321 for the previous year. These figures of themselves are an insuperable argument against the continued coinage of silver dollars.

The Treasury would be relieved, in a measure, from the burden of the silver now held in the Treasury by a withdrawal from circulation of the one and two dollar notes. This would not be a gain to the

Treasury, but it would be a gain to the country by increasing the amount of silver in circulation.

The amount of one-dollar notes in circulation is \$26,763,097.80; the amount of two-dollar notes in circulation is \$26,778,738.20. Congress would, I think, act wisely in putting an end to their circulation. Nor do I hesitate to express the opinion that the country would be benefited if all five-dollar notes should be gradually retired and the coinage of half and quarter eagles should be increased. If this should be done, the circulating medium of the United States below ten dollars would be silver and gold, and we should be following the example of France, in which there is an immense circulation of silver coin, which in all domestic transactions maintains a parity with gold.

The substitution of gold and silver for small notes would be productive of some inconvenience, but this would be temporary only. If the five-dollar notes should be withdrawn, the Treasury would be relieved from the burden of silver in its vaults, and it would not be long before the coinage of silver might be resumed.

COINS AND COINAGE.

The nominal value of the coinage at the mints of the United States during the fiscal year 1884 was \$27,932,824 of gold, \$28,773,387.80 of silver, and \$1,174,709.73 of minor coins, a total of \$57,880,921.53. Of the gold coinage, \$23,765,900 were in double-eagles, \$2,033,040 in eagles, and \$2,116,020 in half-eagles. Of silver, \$28,099,930 were in standard dollars, \$665,160.30 in dimes, \$4,465 in half-dollars, and \$3,832.50 in quarter-dollars.

The larger part, nearly six-sevenths, of the gold coinage was executed at the San Francisco mint, while the Philadelphia mint was chiefly occupied in coining silver and minor coins. Both gold and silver were coined at Carson, but only standard dollars at New Orleans.

Application having been made by the Hawaiian Government for the coinage of silver coins of the nominal value of \$1,000,000, authority was given to coin that amount at the San Francisco mint of the denominations and standards prescribed by the laws of that government, which conform in weight and fineness to those of similar United States silver coins, and the coinage was executed in accordance therewith.

Besides the conversion of bullion into coin, bars were manufactured and issued from the mints and assay offices of the value of \$23,875,585.57 gold and \$7,639,724.42 silver, a total of \$31,515,309.99. Gold bars of the value of \$25,419,530.15 were paid out in exchange for gold coin at the New York assay office, and \$381,269.71 at the Philadelphia mint, a

total of \$25,800,799.86, of which \$22,966,975.44 were delivered for shipment to Europe and the remainder for industrial uses.

For the coinage of standard dollars, \$24,378,383.91 worth of silver bullion was bought during the year, an average of \$2,031,532 per month. The mean New York price for silver bullion was \$1.1156 per ounce fine, and the average cost of the silver purchased was \$1.112.

The silver used in coining silver dollars, including the value of the silver wasted and sold in sweeps, cost \$24,203,572.67, being a monthly average of \$2,016,964.39.

The report of the Director of the Mint shows in detail and in tabular statements the operations of the mints and assay offices and the disposition of the bullion received, and contains valuable information in regard to the production, consumption, and circulation of gold and silver in the United States and in the world.

The mines of this country during the calendar year 1883 yielded of the precious metals, gold, \$30,000,000; silver, \$46,200,000—a total of \$76,200,000, and will probably produce nearly the same amount in the present year, as the receipts at the mints and exports indicate an increase in silver and slight decline in gold.

The coin of the United States is estimated to have been on the 30th of June, 1883, gold coin, over \$537,000,000; silver coin, \$228,000,000, and it has been increased during the fiscal year by coinage at the mints, and the import of United States coin, deducting the export and amount used in the arts, by \$13,000,000 in gold and \$22,000,000 in silver. On the 1st of October, 1884, it amounted to \$557,000,000 of gold, and \$257,000,000 of silver—a total of \$814,000,000. This does not include the bullion belonging to the Government at that date held at the mints and assay offices, aggregating nearly \$53,000,000 in gold and \$5,000,000 in silver—making the total in the country of coin and bullion available for coinage \$872,000,000.

The following are probably reliable estimates of the production of gold and silver for the last ten years:

Years.	Production of gold.		Production of silver.	
	United States.	World.	United States.	World.
1874	\$33,500,000	\$113,500,000	\$37,300,000	\$82,000,000
1875	33,500,000	113,500,000	31,700,000	82,000,000
1876	39,930,000	114,000,000	38,780,000	98,000,000
1877	46,900,000	114,000,000	39,800,000	81,000,000
1878	51,200,000	119,000,000	45,281,000	94,900,000
1879	38,900,000	108,700,000	40,800,000	96,170,000
1880	36,000,000	106,400,000	39,200,000	96,700,000
1881	34,700,000	103,000,000	43,000,000	102,150,000
1882	32,500,000	98,700,000	46,800,000	110,000,000
1883	30,000,000	94,000,000	46,200,000	114,200,000
Total	377,130,000	1,084,800,000	408,861,000	957,120,000

Recoinage and improvement of subsidiary coin.

The Secretary invites attention to the pressing necessity for the recoinage of the subsidiary silver coins of the United States. The decreased intrinsic value of these coins, owing to the marked decline in the price of silver, renders it advisable to increase their weight so that they will correspond to fractional subdivisions of the silver dollar.

The fractional silver coins of the United States were first authorized by the act of April 2, 1792, and were of full weight, being fractional portions of the dollar of 416 grains. As the silver dollar and its fractional parts were somewhat overvalued in that act, the weight of the dollar was changed by the act of January 18, 1837, to 412.5 grains, and the fineness from 892.4 to 900, the weight of the fractional silver coins being changed proportionally.

As the bullion value of these coins was still greater than their face value, it was found necessary, in order to keep them in the country for domestic use, to make them subsidiary to the silver dollar of that day. The act of February 21, 1853, therefore, reduced the weight of a dollar in fractional coin from 412.5 grains to 384 grains.

In the reorganization of the coinage laws, by the act of February 12, 1873, the weight of the fractional silver coins was again changed so as to correspond with the metric system, that law providing that a half-dollar should weigh 12.5 grams, which made the weight of one dollar in subsidiary silver 385.8 grains. This is the law at the present time.

As stated above, prior to 1873 the bullion value of the silver in the fractional silver coins exceeded the nominal value of the coins, but, owing to the decline in the price of that metal, the value of the silver in two half-dollars of the present coinage, or of one dollar in any fractional silver coined under existing law, is now only about 78 cents. This would seem to be out of any just proportion to the face value of the coins.

It is estimated that there are in the country at this time some seventy-five millions of dollars of fractional silver coins of the various weights and finenesses authorized by the acts stated above. Nearly \$30,000,000 of them are held in the Treasury, and are practically unavailable as an asset. A large portion of them is in a badly abraded condition, having been in circulation for a long period of years. To increase their bullion value so as to bring them up to the same weight proportionately as the silver dollar would require about four million (4,000,000) ounces of silver.

The reasons which existed at the time for making fractional silver coins subsidiary to the dollar have ceased to exist, and, as the price of silver is now lower than at any time since the summer of 1879, the present would seem a most favorable opportunity for accomplishing the needed improvement in these coins. The work could be effected by the mints during the next five years, in connection with the regular coinage authorized by law, without an increase of force or interference with such regular coinage.

The tendency of all nations is to improve and beautify the designs on their coins, and especially to make them uniform in weight as far as practicable. There is not only a marked diversity in weight among our coins of the same nominal value, but they are characterized by a great variety and exceeding inelegance of design and a lack of artistic merit. Should Congress authorize their recoinage, a much-needed opportunity would be furnished for rendering them more creditable as well as more useful to the country.

The trade-dollar.

The Secretary suggests that the existence of the anomalous trade-dollars should be no longer tolerated. Originally coined for purposes of foreign trade, and given a limited legal-tender quality in this country, they have not only been deprived of that quality by law, but have also ceased to perform the function for which they were created.

Some millions of them, variously estimated at from six to ten, are held in various parts of the country, awaiting the action of Congress. Although intrinsically more valuable than the standard dollar, their bullion value is now only about 86 cents. If it be considered unfair or impracticable to accomplish their surrender at their bullion value merely, a small advance on that value might be offered for them. The offer should not remain open longer than one year. The bullion realized from them will be available for the ordinary coinage of the Government, but, if the present silver law is to remain in force, such bullion should be counted as a part of that now required to be purchased each month.

PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the offices of the Treasurer of the United States, nine assistant treasurers, and one hundred and thirty-five national-bank depositaries.

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to \$555,397,755.92, (\$206,877,886 of which were on account of loans,) were deposited as follows :

In Independent Treasury offices.....	\$427, 658, 671 00
In national-bank depositaries.....	127, 739, 084 92

Attention is again invited to the crowded condition of the vaults in the sub-treasury offices, occasioned by the great accumulation of standard silver dollars and redeemed fractional silver coins. The new vault just completed in the office of the Treasurer of the United States at Washington is the only one now available for further storage, the new vault at New Orleans being needed for the storage of silver accumulated at that point and that coined at the mint in that city. The vaults of the offices at Boston and Cincinnati have been somewhat relieved by transfers of silver to Washington, but there has been no transfer yet from the San Francisco office to the East, owing to the great cost of transportation and the inadequacy of the appropriation from which such cost is properly payable. The assistant treasurer at San Francisco has reported that his vaults are nearly full, and that there is no further space in his office available for the erection of another vault. He recommends the purchase of adjoining property for the purpose of providing additional vault-room.

There are also many millions of standard silver dollars in the mint at San Francisco which encumber the vault-space required to accommodate the current coinage, and which should be transferred if the coinage of such pieces is to be continued there, even in limited amount, as at present. The cost of transportation could be paid from the profit on their coinage, but they can be transferred to Washington only at a great expense, which the Department feels reluctant to incur, in view of the fact that such action would not distribute the coins or get them into circulation, but would simply change the place of their storage, and render it necessary hereafter for Congress to appropriate funds for their transportation from the Treasury, whenever the coins are distributed throughout the country.

Standard silver dollars.

Statement showing the amount of standard silver dollars in the several Treasury offices October 31, 1884.

In office of—	Standard silver dollars.
Treasurer United States, Washington.....	\$5,024,243
Assistant treasurer United States at Baltimore	3,146,351
Assistant treasurer United States at New York.....	26,208,000
Assistant treasurer United States at Philadelphia	9,455,300
Assistant treasurer United States at Boston.....	1,975,085
Assistant treasurer United States at Cincinnati.....	278,500
Assistant treasurer United States at Chicago	6,840,400
Assistant treasurer United States at Saint Louis.....	8,132,000
Assistant treasurer United States at New Orleans.....	8,013,001
Assistant treasurer United States at San Francisco.....	18,812,000
Mint of the United States at Philadelphia	7,876,905
Mint of the United States at New Orleans	12,072,658
Mint of the United States at Denver.....	7
Mint of the United States at Carson.....	2,942,308
Mint of the United States at San Francisco	32,607,492
Assay office of the United States at New York.....	5,423
Assay office of the United States at Saint Louis.....	2
Assay office of the United States at Helena.....	13,738
Assay office of the United States at Boisé City.....	680
Total	143,404,093

The following table shows the amount of silver dollars coined, on hand, distributed, and outstanding at the close of each year since the coinage was resumed :

Fiscal year ended June 30—	Annual coinage.	Total coinage.	On hand at close of year.	Net distribution during year.	Outstanding at close of year.
1878*	\$8,573,500	\$8,573,500	\$7,718,357	\$855,143	\$855,143
1879	27,227,500	35,801,000	28,358,589	6,587,268	7,442,411
1880	27,933,750	63,734,750	45,108,296	11,184,043	18,626,454
1881	27,637,955	91,372,705	63,249,300	9,496,951	28,123,405
1882	27,772,075	119,144,780	87,524,182	3,497,193	31,620,598
1883	28,111,119	147,255,899	112,362,510	3,272,791	34,893,389
1884	28,099,930	175,355,829	135,810,368	4,652,072	39,545,461

* Coinage began in March.

Silver certificates.

The total amount issued to November 1, 1884, was..... \$191,790,000
 The redemptions to the same date amounted to..... 60,233,469

Leaving nominally outstanding..... 131,556,531
 There were nominally outstanding November 1, 1883... 99,579,141

Showing an increase of 31,977,390

The Treasury held on November 1, 1884..... \$30,814,970
 And on November 1, 1883 13,632,370

An increase of 17,182,600

Which deducted from the increase in the amount nominally outstanding, leaves an increase of..... \$14, 794, 790

The amounts *actually* outstanding (in circulation) were:

November 1, 1884..... \$100, 741, 561

November 1, 1883..... 85, 946, 771

An increase, as above, of 14, 794, 790

Gold certificates.

Statement of gold certificates of 1882 issued, redeemed, and outstanding.

Denomination.	Outstanding Nov. 1, 1883.	Total issues to Nov. 1, 1884.	Total redemptions to Nov. 1, 1884.	Outstanding Nov. 1, 1884.
Twenty dollars.....	\$12, 480, 900	\$14, 880, 000	\$1, 897, 560	\$12, 982, 440
Fifty dollars.....	9, 740, 700	10, 500, 000	1, 648, 400	8, 851, 600
One hundred dollars.....	9, 250, 600	10, 700, 000	1, 882, 600	9, 317, 400
Five hundred dollars.....	8, 652, 500	10, 500, 000	2, 003, 500	8, 496, 500
One thousand dollars.....	13, 113, 000	17, 000, 000	2, 604, 000	14, 396, 000
Five thousand dollars.....	8, 205, 000	15, 000, 000	4, 865, 000	10, 135, 000
Ten thousand dollars.....	18, 680, 000	74, 000, 000	20, 420, 000	53, 580, 000
Total.....	80, 122, 700	152, 580, 000	34, 821, 060	117, 758, 940

NOTE.—The amounts outstanding on the dates named, as shown by the public-debt statement, are greater; there being included the amounts of the gold certificates of the old issue outstanding, which were as follows: On November 1, 1883, \$3,206,240; on November 1, 1884, \$2,584,380.

The amounts held by the Treasury were: November 1, 1883, \$31,252,760; November 1, 1884, \$32,477,750.

Transportation charges on United States notes.

Attention is directed by the Treasurer to the need of an appropriation for the expense of transportation of worn and mutilated United States notes to the Treasury for redemption, and the return of new notes therefor.

In view of the fact that for many years Congress, by appropriating for this expense, recognized the duty of the Government to bear the entire cost of this currency, as the national banks are required to bear the expense of replacing their issues, and of the apparent discrimination in respect to facilities for redemption, against the holders of notes who cannot present them to an assistant treasurer without expense to themselves, it is urged that a sufficient amount be appropriated to pay the charges for the transportation of such notes for the remainder of this and for the ensuing fiscal year.

BUREAU OF ENGRAVING AND PRINTING.

Owing to the inadequacy of the appropriation for the preparation of United States notes, certificates, and bonds, for the fiscal year ended June 30, 1884, Congress was asked on January 5, 1884, for a deficiency appropriation. This not having been granted, the preparation of one-

dollar and two-dollar notes was suspended from January 21, 1884, until July 1, 1884, at which time the appropriation for the current fiscal year became available. In consequence of this, the Treasury was for a time unable to supply these notes. The appropriation for the current year, being but \$4,000 greater than that of last year, is believed to be insufficient to maintain a full circulation of small notes.

The Secretary has already expressed the opinion that the function of the one-dollar and two-dollar notes would be better performed by the silver dollar, and suggested that a withdrawal of such notes would furnish legitimate employment for a large portion of the vast store of standard dollars now idle in the Treasury vaults.

If it be determined, however, to keep legal-tender notes of the smaller denominations in circulation, I recommend the appropriation of the full amount asked for by the Chief of the Bureau of Engraving and Printing.

NATIONAL BANKS.

The number of national banks in operation November 1, 1884, was 2,672. The number of national banks organized during the year ending November 1, 1884, was 191, with an aggregate capital of \$16,042,230. Circulating notes have been issued to these new associations amounting to \$3,854,530. These new banks are located by geographical division as follows: Eastern States, ten banks, with capital of \$810,000; Middle States, twenty-five banks, with capital of \$1,812,250; Southern States, thirty banks, with capital of \$2,991,100; Western States, one hundred and two banks, with capital of \$8,905,880; Pacific States, five banks, with capital of \$380,000; Territories, nineteen banks, with capital of \$1,143,000.

Since the establishment of the national-banking system, on February 25, 1863, there have been organized 3,261 national banks. Of these, 489 have gone into voluntary liquidation by vote of shareholders owning two-thirds of their respective capital, and 100 have been placed in the hands of receivers for the purpose of closing up their affairs.

The aggregate capital of the national banks of the United States on October 1, 1884, was \$524,266,345; the surplus was \$147,045,833.28; the circulation was \$289,775,123; the individual deposits were \$975,259,295.14; the loans and discounts were \$1,240,070,797.02; the amount of specie was \$128,609,474.73; the United States bonds to secure circulation were \$327,435,000; and the United States bonds to secure deposits and for other purposes were \$30,419,600.

Eleven national banks, with an aggregate capital of \$1,285,000, have

failed and been placed in the hands of receivers during the year ended November 1, 1884. The corporate existence of eighty-nine national banks expired during the year, of which eighty-three have been extended under the act of July 12, 1882. The shareholders of five national banks have permitted their corporate existence to expire by limitation during the year, three of which were succeeded by other associations in the same places and with nearly the same shareholders, and one national bank was placed in voluntary liquidation by vote of shareholders owning two-thirds of its stock. The corporate existence of 721 national banks, with an aggregate capital of \$189,071,475, will expire during 1885.

It will be noted that the circulation decreased \$25,156,452 during the year. The bonds deposited to secure circulation, which decreased \$9,613,350 in 1883, were still further reduced \$25,442,300 during 1884—a reduction of \$35,055,650 in two years.

The 3 per cent. bonds of the United States have now been reduced to less than two hundred millions, and they will be further reduced through the operations of the sinking-fund by nearly fifty millions each year.

The market prices of the 4 per cent. and the 4½ per cent. bonds of the United States have declined somewhat during the past year; but that these bonds are still too high to enable banks to base circulation upon them at a profit is plain, from the fact that the circulation has been voluntarily decreased more than \$25,000,000 during the year.

Among the measures of relief recommended in the last report were an increase of the issue of notes to the face value of the bonds deposited, a bill to authorize which passed the Senate during the last session of Congress; the acceptance of the 3.65 per cent. bonds of 1924 of the District of Columbia, the payment of which is guaranteed by the United States; and a repeal of the tax on circulation. I earnestly commend these propositions to the wisdom of Congress, believing that, if adopted, they will enable banks which now contemplate a surrender of their circulation in consequence of the calling of their 3 per cent. bonds to maintain it on the long-time bonds with a small profit, or at least without loss.

Inasmuch as about \$135,000,000 of the circulation of banks is based upon our 3 per cent. bonds, which are now redeemable and being rapidly redeemed, remedial action cannot be postponed beyond the present session if a rapid reduction of our bank-note circulation is to be avoided. The subject is a very important one, and should receive immediate attention.

These, however, would be measures of temporary relief only. Something more must be done if the system is to be established on a permanent basis.

More than twenty years have passed since the national-banking system was adopted, and many people are not aware of the circumstances under which it came into existence. Prior to 1863 the paper circulation of the country was furnished by banks organized under State laws. The notes issued by these banks had a very limited credit, and none of them were perfectly secured. When it became apparent that large amounts of paper currency would be required by the Government in making payments and in the collection of the internal revenues, the question which presented itself to the Secretary, Mr. Chase, was: Can the notes of State banks be safely used by the Department for these purposes? Fortunately for the Government, and for the business of the country, the Secretary decided the question in the negative. It was his opinion, which coincided with the opinion of Congress, that a bank-note circulation perfectly secured and current throughout the Union had become an absolute necessity; hence the creation of our national-banking system. It is one of the most interesting facts in our financial history that the notes of the State banks were retired and their place taken by those of the national banks—an entire revolution effected in our banking system—without a ripple of disturbance to the business of the country.

That the national-banking system has been of great service to the Government in the collection of revenues; that it has furnished a bank-note circulation of uniform value, and safe beyond question, is admitted even by its opponents. Open to all who desire to engage in banking, free from anything which savors of monopoly, it is eminently adapted to our republican institutions. Banks of issue have been found necessary in all commercial nations, and it can be safely asserted that none, so far as circulating notes are regarded, are superior or equal to ours. All this being true, its preservation is a matter of national importance; its discontinuance would be a national calamity.

CUSTOMS.

The revenue from customs for the fiscal year ended

June 30, 1884, was	\$195, 067, 489 76
That for the preceding fiscal year was.....	214, 706, 496 93
Showing a reduction of.....	<u>19, 639, 007 17</u>

The total value of the imports of merchandise entered for consumption in the United States during the year ended June 30, 1884, was \$667,575,389, as against \$700,829,673 during the preceding fiscal year; the value of dutiable merchandise so entered amounted to \$456,295,124, as against \$493,916,384 during the preceding year; the value of merchandise free of duty amounted to \$211,280,265, as against \$206,913,289 during the preceding year; the average ad valorem rate of duty on dutiable merchandise was 41.702 per cent., as against 42.646 per cent. during the preceding fiscal year; and the average ad valorem rate of duty on free and dutiable merchandise was 28.503 per cent., as against 30.055 per cent. during the preceding fiscal year. These facts may be more concisely presented in tabular form, as follows:

Value of imported merchandise entered for consumption, and duties collected thereon.

Description.	Year ended June 30—	
	1883.	1884.
Merchandise free of duty.....	\$206,913,289	\$211,280,265
Dutiable merchandise.....	493,916,384	456,295,124
Total value of merchandise.....	700,829,673	667,575,389
Average ad valorem rates of duty on—	<i>Per cent.</i>	<i>Per cent.</i>
Dutiable merchandise.....	42.646	41.702
Free and dutiable merchandise.....	30.055	28.503

The following are the amounts of duty collected on the articles named during the years ended June 30, 1883 and 1884, respectively:

Articles.	1883.	1884.
1. Sugar, molasses, and confectionery.....	\$46,172,373	\$48,923,465
2. Wool, and manufactures of.....	32,320,893	32,001,226
3. Silk, manufactures of.....	19,654,946	18,962,210
4. Iron and steel, and manufactures of.....	16,590,504	14,799,117
5. Cotton, manufactures of.....	12,234,371	11,479,942
6. Flax, hemp, jute, and manufactures of.....	10,149,103	9,418,484
7. Tobacco, and manufactures of.....	7,661,638	6,945,652
8. Spirits and wines.....	8,741,958	5,730,646

The report of the Chief of the Bureau of Statistics gives a review of the effect of the tariff act of March 3, 1883, for the year ended June 30, 1884, to which special attention is invited.

QUARANTINE OF NEAT-CATTLE.

The act making an appropriation for the current year to establish and maintain quarantine stations, and provide proper shelter for and care of neat-cattle imported, provides that the same be expended by

the Commissioner of Agriculture, under the general supervision of the Secretary of the Treasury.

Heretofore the establishment and maintenance of such quarantine stations was exclusively in charge of this Department, but under the foregoing provision the Department of Agriculture has entire control of the whole matter, including the expenditure of the appropriation, subject only to the supervision of this Department as to approving the details of expenditure and making general regulations governing the importation. It is presumed that the Commissioner of Agriculture will make a report on the subject directly to Congress.

SPECIAL AGENTS.

It appears from the report, herewith transmitted,* of the Supervising Special Agent, who has charge of measures for the prevention and detection of frauds upon the customs revenue, that the most serious obstacle in the way of an honest collection of the customs duties is the widespread practice of undervaluing invoices of merchandise consigned to agents of European manufacturers. The consignment system seems to have largely grown up since the enactment of the act of June 22, 1874. This law, which requires the Government in certain customs cases to prove the intent to defraud the revenue as a separate and distinct proposition, is found by the law officers to be a constant barrier to the successful prosecution of frauds of this nature. In a recent decision of the United States court of the southern district of New York, it is held that the act in question repealed the law providing for forfeiture of the value of the goods where the merchandise fraudulently imported had gone into consumption.

Under this law and the ruling of the court, the Government has now no remedy where frauds upon the revenue have been successfully accomplished and the goods have passed beyond reach of the customs officers.

An ad valorem tariff without adequate means for its enforcement and penalties for its violation must inevitably result in loss to the revenue and to honest importers.

*See Appendix, page 61.

INTERNAL REVENUE.

The receipts from the various objects of taxation under the internal-revenue laws, as reported by the Commissioner of Internal Revenue for the fiscal years ended June 30, 1883 and 1884, were as follows:

Objects of taxation.	Fiscal year ended June 30—	
	1883.	1884.
Distilled spirits	\$73,368,775 20	\$76,905,385 26
Tobacco.....	42,104,249 79	26,062,399 98
Fermented liquors.....	16,900,615 81	18,084,954 11
Bank circulation.....	782 35	441 84
Penalties.....	305,803 57	289,144 12
Taxes under repealed laws	10,873,118 14	247,714 52
Total.....	144,553,344 86	121,590,039 83

These figures differ somewhat from the amounts actually covered into the Treasury as shown by the covering warrants.

From the above table it appears that the increase of revenue from spirits during the last fiscal year was \$2,536,610.06, and from fermented liquors, \$1,184,338.30; the decrease in the receipts from tobacco was \$16,041,849.81, and from all sources, \$10,625,403.62. This large decrease is due to the act of March 3, 1883, which reduced the tax on manufactured tobacco, snuff, cigars, &c., and repealed the tax on the capital and deposits of banks and bankers not national, and the stamp-tax on bank checks, friction matches, patent medicines, &c.

The cost of collecting internal revenue during the last fiscal year was \$5,100,451.84. The estimated cost for the same work for the current year is \$4,984,590.

PRODUCTION OF SPIRITS.

The quantity of spirits produced and deposited in distillery warehouses during the fiscal year ended June 30, 1884, is greater than the production of 1883 by 1,422,431 gallons, but is less than that of 1882 by 30,417,422 gallons, and of 1881 by 42,292,411 gallons.

The increase in production of the fiscal year 1884, as compared with that of the fiscal year 1883, is distributed among the different kinds known to the trade as follows:

Increase in production of—

	Gallons.
Bourbon whiskey	234,587
Rye whiskey.....	305,304
Alcohol.....	1,666,523
Gin.....	95,956

	Gallons.
Pure neutral or cologne spirits.....	243, 427
Miscellaneous.....	923, 699
Total increase ..	3, 469, 496

Decrease in production of—

	Gallons.
Rum.....	90, 802
High wines.....	1, 956, 263
Total	2, 047, 065
Net increase.....	1, 422, 431

IMMIGRATION.

The experience of another year in the administration of the "act to regulate immigration," approved August 3, 1882, seems to justify a renewal of the recommendation of my predecessor in his annual report of last year, looking to a modification of the existing law.

The double capacity in which the State boards of immigration act, namely, as Federal and as State officers, as required by this act, tends to render the execution of the law uncertain and inefficient. The duty of securing the return of alien convicts to the countries whence they came is, by the fourth section of this act, imposed on State officers, without any remuneration. The proceedings of the return of such convicts must be taken by such officers, under the provisions of "An act supplementary to the acts in relation to immigration," approved March 3, 1875—proceedings so circuitous and complex as to render a return of convicts nearly impossible.

There is no provision in the act for the purchase or care of property, such as vehicles or edifices needed for the due execution of the law. The receiving of immigrants on their arrival in this country, when sick or temporarily physically disabled, necessitates a resort to the use of vehicles for transportation, and frequently the shelter of a hospital or other edifice of like character.

Applications from the boards of immigration at Baltimore and Galveston for authority to erect on the docks of those cities buildings simply for receiving immigrants on landing, on the ground of an imperative demand for them, are now before the Department; but the authority to appropriate the proceeds of the immigration fund for that purpose is, under the law, doubtful.

No contracts with State commissioners to administer the local affairs of immigration have been made within the past year. The commis-

XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

sioners who had previously been contracted with, viz., those at Portland, Me., Boston, New York, Philadelphia, Baltimore, Key West, and Galveston, are still in the exercise of their functions at their respective ports. At most of the other ports the receipts of tax have been found insufficient to warrant the designation of commissioners, and as a consequence, there being no agencies for the employment at such ports of the fund there collected as capitation tax, such collections have been, and still continue to be, covered into the Treasury without being in any way made available in the conduct of the affairs of immigration at the respective ports where collected. To obviate this, it is recommended that, in such cases, discretionary power be conferred on the Secretary of the Treasury to designate collectors of customs or their deputies to act as commissioners of immigration at their respective ports, with special compensation therefor, if deemed advisable.

Certain questions have arisen, in the course of the administration of the law, as to the extent of the jurisdiction of boards of immigration over immigrants that have been landed. At some of the ports where immigration boards are in operation, particularly at New York, some difficulty has been experienced in determining where the examination of passengers should be made. The law, by implication, requires that such examinations shall be made on shipboard before the passengers have been landed. At ports where large numbers of immigrants arrive at one time, it has been found inconvenient, if not impracticable, to carry such requirement into practice, and, therefore, such examination has been conducted at some designated place of landing under the control of the board of immigration. For instance, the examinations at New York are made at Castle Garden.

A point was raised in a case recently before the United States court at New York bearing on the question of the authority, under the law, to return on shipboard for deportation parties who, having been landed, are found to be of a class whose landing is prohibited. While the court intimated, upon a point outside of the issue, that a place for the landing and subsequent examination of passengers might be designated under the law, it is recommended that further legislation be had, giving specific authority to make such designations.

The immigrant act of August 3, 1882, imposes no penalty for the landing of persons of the prohibited classes. The "Passenger act" of August 2, 1882, (section 9,) imposes a fine not exceeding one thousand dollars on the master of a vessel from a foreign port for allowing passengers to land without the consent of the customs officer in charge. While this latter might be invoked as prescribing a penalty for a vio-

lation of the former act, it is recommended that a special penalty of a reasonable amount be prescribed for the violation of the immigrant act in respect to the landing of passengers, and that such penalty be made a lien upon the transporting vessel. It is also recommended that the moneys so collected as penalties be made a part of the immigrant fund to be employed as provided by the immigrant act, as well as for the deportation of passengers illegally landed. If the recommendation hereinbefore made be adopted, viz., that passengers may be landed at designated places for examination, the penalty suggested should be made to apply in cases where, having been so landed and examined, they are found to be of the proscribed classes.

The section of the "Passenger act" above referred to (section 9) forbids the master to allow any one to go on board his vessel after her arrival, but before the customs officer takes charge, "except a pilot, officer of the customs or health officer, agents of the vessel, and consuls." The commissioners of immigration are not allowed to board the vessel until after an officer has taken charge. It will thus be seen that the agents of the vessel may, with the consent of the master, board the vessel in advance of the commissioners, and so be afforded an opportunity to interview the immigrants without hinderance to prepare them for the subsequent examination, so that the prohibition of the law in respect to the landing of certain classes may be avoided. It is, therefore, recommended that the law be so amended as to allow the commissioners of immigration or their representatives equal privileges with the agents of vessels in respect to boarding.

The receipts and disbursements on account of the immigrant fund, for the fiscal year ended June 30, 1884, as shown by covering and disbursing warrants, respectively, were as follows: Receipts, \$224,286.50; disbursements, \$235,443.86. The apparent excess of expenditures over receipts for the fiscal year is accounted for by the fact that such excess was paid from an unexpended balance of receipts of the preceding fiscal year, amounting to \$104,130.53.

L REPORT OF THE SECRETARY OF THE TREASURY.

The following statement shows the immigration at the several ports of the United States:

Number of immigrants arrived in the United States, by customs districts, during the years ended June 30, 1883 and 1884.

Customs districts.	Year ended June 30—		Decrease.
	1883.	1884.	
New York	406,697	354,702	51,995
Boston and Charlestown.....	48,188	35,036	13,152
Huron.....	45,393	29,751	15,642
Baltimore.....	35,690	35,507	183
Philadelphia.....	24,808	18,981	5,827
Detroit.....	17,166	26,341	*9,175
San Francisco.....	8,191	1,735	6,456
Passamaquoddy.....	3,360	2,348	1,012
Puget Sound.....	1,153		2,153
Portland and Falmouth.....	1,845	1,716	129
New Orleans.....	1,707	4,093	*2,386
Galveston.....	1,535	1,958	*423
All other districts.....	6,589	6,424	165
Total.....	603,322	518,592	84,730

*Increase.

The following statement shows the nationality of immigrants:

Number and nationalities of immigrants arrived in the United States during the years ended June 30, 1883 and 1884, respectively.

Country of last permanent residence or citizenship.	Year ended June 30—		Decrease.	Decrease.
	1883.	1884.		
England.....	63,140	55,918	7,222	<i>Per cent.</i> 11.4
Ireland.....	81,486	63,344	18,142	22.3
Scotland.....	11,859	9,060	2,799	23.6
Great Britain, other.....	1,607	972	635	39.5
Total United Kingdom.....	158,092	129,294	28,798	18.2
Germany.....	194,786	179,676	15,110	7.7
Sweden.....	38,277	26,552	11,725	30.6
Norway.....	23,398	16,974	6,424	27.5
Denmark.....	10,319	9,202	1,117	10.8
Switzerland.....	12,751	9,386	3,365	26.4
France.....	4,821	3,608	1,213	25.2
Italy.....	31,792	16,510	15,282	48.1
Other Europe.....	46,918	61,004	*14,086	30.0
Dominion of Canada.....	70,241	60,584	9,657	13.7
China.....	8,031	279	7,752	96.5
All other countries.....	3,896	5,523	*1,627	43.7
Total.....	603,322	518,592	84,730	14.0

*Increase.

REVENUE MARINE.

The Revenue Marine maintains its position of usefulness and efficiency. The vessels now number thirty-eight, manned by about 950 officers and men, and are so stationed as effectually to cover the whole coast of the country.

The work of the service for the fiscal year last past is represented, statistically, as follows:

Aggregate number of miles cruised by vessels.....	317, 843
Number of merchant vessels boarded and examined.....	26, 282
Number of merchant vessels found violating law in some particular and seized or reported to proper authorities...	2, 270
Fines or penalties incurred by vessels so seized or reported.....	\$683, 642. 39
Number of vessels in distress assisted.....	246
Value of vessels and their cargoes imperilled by the sea to which assistance was rendered.....	\$7,015,572.00
Number of persons on board vessels assisted.....	3, 310

Sixty-three persons were picked out of the water and saved from drowning.

The cost of conducting the service for the past year was \$851,311.86.

The special work of the service has been unusually important. Four of the vessels were employed last spring in the waters of the Gulf of Mexico in preventing violations of the neutrality laws. Added to the regular work, the whole fleet has been employed during the season in maintaining a sanitary patrol upon our coast against the introduction of cholera and yellow fever, while four of the vessels have, in co-operation with the Marine-Hospital Service, kept up rigid national quarantine at the entrances to Delaware and Chesapeake bays and in the Gulf.

In compliance with the law requiring the Secretary of the Treasury to use revenue-vessels for the protection of the Government's interests in Alaska, the revenue-steamer "Corwin," under command of Captain Healy, has cruised industriously in the waters of Alaska and upon our coast within the Arctic ocean, with signal public benefit, seizing one schooner engaged in the unlawful killing of seals, assisting the crew of a shipwrecked whaler, succoring destitute miners, and making useful surveys and explorations.

The rebuilding of the revenue-steamer "Perry," at Buffalo, N. Y., has been completed during the year, and that vessel placed on duty at Erie, Pa., her former station. She proves an able and effective vessel, and constitutes a valuable addition to the fleet.

Three steamers of the service have been thoroughly overhauled and repaired in the hulls, and furnished with new boilers.

The steamer "Crawford," which has been laid up for several months as unseaworthy, has an engine of superior make. It is recommended that this vessel be rebuilt with iron hull, (utilizing the present engine,) for service in southern waters. For this purpose the sum of \$70,000 is included in the estimates.

Of the two small steamers engaged in harbor duty at the port of New York, neither is adapted for the work now required of them, and one is reported in need of extensive repairs. The sum of \$50,000 is required for the construction of such a vessel as the public interests demand for this duty, and recommendation is made accordingly.

Attention is invited to the recommendations of five former reports that a vessel be provided for duty in Alaskan waters. The growing importance of this vast territory renders the subject of increased interest, while the results of the annual cruising of the revenue-cutters in the Alaskan region show the practical utility of the work performed. It is believed that this service cannot be abandoned without serious public loss.

LIFE-SAVING SERVICE.

The operations of this service have continued during the year with unabated success.

The number of the stations at the close of the year was 201. There were 337 disasters to documented vessels within the scope of their action. On board these vessels there were 4,253 persons; of these, 4,237 were saved, and 16 lost. The number of shipwrecked persons succored at the stations was 532, who received in the aggregate 1,319 days' relief. The value of property involved is estimated at \$10,530,025; of this, \$9,090,134 was saved, and \$1,439,891 lost. The number of vessels totally lost was 64.

The assistance in saving vessels and cargoes has been greater than ever before, 390 vessels having been worked off when stranded, repaired when damaged, piloted out of dangerous places, and similarly assisted by the station crews. There were also 240 instances of vessels being warned off by night-signals when running dangerously near shore, and thus probably saved from partial or total loss.

Besides the foregoing, there were 102 disasters to small craft, such as sail-boats, row-boats, &c., involving the lives of 179 persons. Of these, 175 were saved, and 4 lost. The property represented in these cases amounted to \$77,915, of which \$71,220 was saved, and \$6,695 lost. The aggregate is as follows:

Total number of disasters.....	439
Total value of property involved.....	\$10,607,940
Total value of property saved.....	\$9,161,354
Total value of property lost.....	\$1,446,586
Total number of persons on board.....	4,432
Total number of persons saved.....	4,412

Total number of persons lost.....	20
Total number of shipwrecked persons succored at stations..	532
Total number of days' succor afforded	1, 319
Total number of vessels lost.....	64

Besides the persons saved from vessels as above shown, there were 21 rescued who had fallen from wharves, piers, &c., and would probably have been lost but for the assistance rendered.

The investigations held in each case of loss of life show that the life-saving crews did their entire duty, and that the persons who perished were in every instance beyond human aid.

The cost of the maintenance of the service during the year has been \$766,834.64.

Five new stations have been established and put in operation since the date of the last report: One at Brenton's Point, Rhode Island; one at Lewes, Del.; one at North Beach, Maryland; one at Wallop's Beach and one at Parramore's Beach, Virginia. A station has also been rebuilt at Barnegat City, and another at Chadwick's, both on the coast of New Jersey. A station at the mouth of Portage Lake and Lake Superior Ship-Canal, Michigan, is also in process of construction, and five houses of refuge on the Florida coast are under contract for building. Proposals have also been invited for the construction of a station near Charleston, S. C., another at Jupiter Inlet, Fla., and a third at Santa Rosa Island, Fla. Titles have been secured to twelve sites on different parts of the coast, and preparations are being made for the establishment of stations thereon.

MARINE-HOSPITAL SERVICE.

During the last fiscal year 44,751 patients received relief—13,078 were treated in hospitals, and 31,673 at the dispensaries. The usual number of surgical appliances and orders for transportation were furnished. The receipts from all sources were \$421,348.59, and the expenditures, \$465,387.45. This includes \$37,460.08 expended for extraordinary alterations and repairs upon hospital buildings. Of the hospital patients treated, 8,954 recovered, 2,718 were improved, 665 remained unaffected by treatment, and 489 died. There were 2,707 persons physically examined by officers of this service at relief stations, some of them preliminary to shipment in the merchant marine and enlistment in the Revenue-Marine, Light-House, and Life-Saving Services. The larger number (1,850) were applicants for pilots' licenses, examined for color-blindness, of whom 41 were rejected for this defect. The examinations for pilots should be extended to acuteness of vision and hearing, which are as important defects as color-blindness. The gen-

eral condition of the hospital buildings has been improved during the year, and of the new hospitals in course of construction the one at Memphis has already been occupied, and those at New Orleans, Cairo, and Cincinnati, will probably be occupied before the close of 1884; but additional appropriations are needed for the completion of the hospitals at New Orleans and Cairo.

The recommendations heretofore made for the establishment of a National Snug Harbor, or Sailors' Home, are also renewed.

The recommendation of the Surgeon-General for the purchase of the Seamen's Retreat property at Staten Island, New York, as recommended by my predecessor, which recommendation was subsequently adopted by the Committee on Commerce of the present Congress, (Report No. 1039,) is respectfully renewed, and early action on the part of Congress is suggested. Without action the service at New York will probably be without a hospital when the lease of the building terminates, in May next. A return to the old contract system, formerly in vogue at that port, would, in my judgment, be highly injurious to the service.

Of the two appropriations "for preventing the spread of epidemic diseases," of \$100,000 each, under the acts approved August 7, 1882, March 3, 1883, and July 7, 1884, the available balance on hand is \$65,000. The appropriation has been expended in the maintenance of quarantine in the manner set forth in former reports.

The immunity which this country has enjoyed from a visitation of epidemics during the past year may be properly attributable as well to the vigilant and efficient work performed by the various branches of service in this Department, acting conjointly with the Department of State, as to those natural causes which may have retarded the movement of epidemic diseases.

The Department, in pursuance of the proclamation of the President, dated July 19, 1884, directing extreme vigilance in measures for the prevention of the introduction of contagious diseases, among other precautions, has issued various orders providing for the restriction and temporary prohibition of the importation of old rags and of the admission of baggage of immigrants and returning travellers from infected countries.

In view of the recent outbreak of cholera in France, this subject has assumed great importance, both as affecting the health of the country and the interests of those engaged in the importation of rags and the manufacture of paper. Doubt has been expressed whether, under existing laws, sufficient authority is vested in any Department to prevent the

importation of infected merchandise. It is recommended that such legislation be provided as may be deemed proper to protect our country from the introduction of contagious diseases through its foreign commerce.

The item in the Book of Estimates providing for an inspection of foreign quarantines and maritime hospitals is approved, in the belief that an examination of the methods employed by the enlightened nations of the world would be of benefit to this Department in devising and carrying out quarantine measures in this country.

It appears that the tonnage-tax which is now appropriated for the support of the Marine-Hospital Service is insufficient, and an appropriation is asked to supply the deficiency.

STEAMBOAT-INSPECTION SERVICE.

Statistics of this service for the last fiscal year:

Divisions.	Steamers inspected.	Tonnage.	Officers licensed.
Pacific coast	387	99,533.40	1,752
Atlantic coast	2,457	461,642.20	9,899
Western rivers	936	184,231.34	5,476
Northern lakes	1,296	257,083.13	5,410
Gulf coast	377	70,861.43	2,311
Total	5,453	1,073,351.50	24,848

Increase in number of vessels inspected	120
Decrease in tonnage*	261,580.54
Increase in number of officers licensed	1,556

Receipts.

From inspection of steam-vessels	\$171,340 60
From sales of licenses	12,424 00
From sales of locks	10 00
Total	183,774 60

Expenses.

Salaries of inspectors and clerks.	\$206,218 56
Travelling and miscellaneous expenses	41,585 45
Marshal and witness fees	1,319 45
Total	249,123 46
Excess of expenditures over receipts	65,348 86

* Decrease caused by reduction from gross to net tonnage.

LVI REPORT OF THE SECRETARY OF THE TREASURY.

Accidents resulting in loss of life, and number of lives lost during the fiscal year :

Character of accident.	Number of accidents.	Number of lives lost.
Explosions or accidental escape of steam.....	11	30
Collisions.....	18	36
Fires.....	3	14
Snags, wrecks, and sinking.....	1	139
Accidental drowning.....		44
Miscellaneous causes.....		8
Total.....	33	271
Number of lives lost in 1883.....		284
Decrease in 1884.....		13

Inspection of foreign steam passenger vessels under the act of Congress approved April 5, 1882.

At New York, (including twenty-one inspections on the lakes).....	148
At Boston, (including eight inspections at Portland, Me.).....	28
At Philadelphia, (including eighteen inspections on the lakes).....	23
At Baltimore, (including two inspections at Newport News).....	11
At New Orleans.....	6
At San Francisco.....	6
Total number of steam-vessels inspected.....	222

The expenses for this service have been as follows :

For salaries.....	\$34,277 00
For contingent expenses.....	3,319 05
Total.....	37,596 05

LIGHT-HOUSE ESTABLISHMENT.

The Light-House Board reports that it has established, under due Congressional authorization, 19 new light-stations, and discontinued 2, thus increasing the whole number on the United States coasts from the 755 reported last year to 772 at the end of the last fiscal year. The number of movable river lights was increased from 972 to 1,049, making an increase of 77 during the fiscal year. Another steam fog-signal was established, making the present number 67, including those operated by hot air. Two new whistling buoys were placed in position, making the whole number 34. Six bell buoys were added to the 23 in place at the end of last year, making the present number 29, and 2 lighted buoys, which were placed on the shoals off Cape Charles and

Cape Hatteras, make their first appearance on the light-house list. There were 54 more ordinary buoys, including the 14 placed in Alaskan waters, added to the list, increasing the number from 3,422 at the end of last year to 3,476 at the end of this year.

The Board has finally succeeded in constructing and putting into effective operation a lamp for first-order lights, in which mineral instead of lard oil can be burned, and it now has in use, practically, but the one illuminant throughout the service.

The Board has also, after surmounting many difficulties, succeeded in establishing an electric light at Hell Gate, N. Y., which, on the night of October 20, 1884, was lighted for the first time. It is the only one used in the light-house operations of any country for illuminating, as by artificial daylight, a narrow channel.

The commerce of our country is to be congratulated on the high stand taken by our Light-House Establishment among those of other countries, as shown by the medals and diplomas awarded the Board at the various international exhibitions where it has shown its apparatus and its methods.

Attention is called to the statement made by the Light-House Board, in its annual report, as to the inconvenience to which it is now subject, and as to its need of a special building for its museum, its laboratory, its archives, and its office. The rooms in the Treasury building now occupied by the Board are much needed for other purposes, while the Board can go elsewhere without serious detriment to its business or that of the Department. The Board is now so cramped for room that its archives are not readily accessible, and are not as safely kept as they should be. Its clerks are seated so closely that they have not sufficient room, and as it was not designed to put so many people in any one room, they suffer in health and the work they are engaged upon is in consequence delayed.

The models of the structures it has built, which are needed in studies for new structures, are inaccessible, both to the Board and to the scientific public, for lack of room in which to arrange and display them. All the experiments of the Board have to be made at the laboratory at Staten Island, because of the lack of room for a laboratory here, thus occasioning much expense and delay, and sometimes rendering desirable experiments practically impossible.

The Secretary is, therefore, of the opinion that proper appropriation for a building for the Light-House Board should be made at an early day.

The annual report of the Board contains full details of the work done during the last fiscal year.

COAST AND GEODETIC SURVEY.

Developments and discoveries having an important bearing upon the interests of commerce and navigation have been made during the operations of this service. Prompt information has been given of these discoveries by the publication of "notices to mariners." Tide tables for the ports on the Atlantic and Pacific coasts have been published for 1885; progress has been made in the publication of the Atlantic Coast Pilot, and a new edition of the Pacific Coast Pilot is nearly ready for the press. A table of depths has been published for the harbors of the coasts of the United States.

Twenty-four new charts have been published, and the drawings of forty more have been in progress. Distribution has been made of 33,638 charts, of which number 12,248 were for the use of the Government.

The field-work of the Survey has made progress commensurate with the appropriations. In his report herewith submitted, the Superintendent renews his recommendation for an increase in the amount available for field parties. This recommendation met with the approval of the Department last year, being based on grounds of a reasonable economy, and the increase asked for being demanded by a fair consideration of the growth and development of the country. It is again commended to the favorable attention of Congress. The efficient conduct of this work will, in the judgment of the Department, be promoted by more liberal appropriations.

PUBLIC BUILDINGS.

During the last year work has been in progress on forty-two new buildings, under the direction of the Supervising Architect, of which number sixteen have been commenced, five completed, and two others practically completed.

The expenditures during the year on all new buildings, including sites, have amounted to \$2,772,413.58; for repairs and preservation of public buildings, \$164,102.32; for heating, hoisting, and ventilating apparatus, and repairs to same, \$135,000; for vaults, safes, and locks, \$80,362; and for storage of silver dollars, \$85,402.32.

The Supervising Architect, in his annual report, refers to three conditions which, under provisions of existing law, operate to the disadvantage of the Government, viz:

1. The limit of cost of public buildings appear in many cases to have been fixed without sufficient regard to the needs of the public service in cities where the buildings are to be constructed.

2. The appropriations made from time to time within the limits of cost are often inadequate for the proper prosecution of the work after its commencement.

3. Under existing law, no contract can be made binding the Government to an expenditure in excess of an existing appropriation.

The remedies suggested by the Supervising Architect commend themselves to my judgment.

HALL OF RECORDS.

Attention is called to the paragraph in the annual report of last year relating to the necessity for the construction of a building for the safe and convenient storage of the files and records of the several Departments. This matter is of such grave importance that I recommend the construction of a building for this purpose at the earliest practicable date.

THE PACIFIC RAILROADS.

I earnestly direct attention to the provisions of the act of May 7, 1878, creating a sinking-fund for the Union Pacific and Central Pacific Railroad Companies, in the hope that Congress may devise a method for a more judicious investment of that fund. The law now requires the fund to be invested in bonds of the United States; and in making such investments the five per centum bonds are to be preferred, unless, for good reasons appearing to him, and which he shall report to Congress, the Secretary of the Treasury shall at any time deem it advisable to invest in other bonds of the United States. The five per centum bonds have all been redeemed or have ceased to bear interest, and while it would be manifestly unjust to select for investment the three per centum bonds only to be called in for redemption at short intervals thereafter, the only alternative is investment in the higher-rate bonds which now sell in the market at prices ranging from 13 to 28 per centum premium.

I deem the plan recommended by Secretary Sherman, in a communication to Congress, in December, 1879, and again in June, 1880, that investment be made in the first-mortgage bonds of the companies, worthy of the consideration of Congress.

The amounts standing to the credit of the fund available for investment on November 1, 1884, are as follows:

For the Union Pacific Railway Company.....	\$2, 600, 023 85
For the Central Pacific Railroad Company.....	1, 812, 435 91
Total.....	<u>4, 412, 459 76</u>

The attention of Congress is also invited to the act of March 3, 1879, (20 Stat., p. 420,) relating to transportation services performed for the Government by the Pacific Railroad Companies, the terms of which should be so modified as to embrace *all services* which have been, or may be hereafter, performed for the Government, and also include in its provisions the Central Branch Union Pacific Railroad Company.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1884, were \$3,407,049.62. The revenues deposited in the Treasury on this account for the same period were \$1,970,726.13.

Since December 1, 1883, there has been retired through the operation of the sinking-fund, \$264,700 of the bonded indebtedness of the District, reducing the amount annually required for interest \$15,432.55.

Since the duties of the commissioners of the sinking-fund of the District of Columbia were devolved on the Treasurer of the United States by the act of Congress of June 11, 1878, there has been retired \$1,640,050 of the funded debt, causing a reduction in the annual interest charge of \$96,286.22.

The amount realized from the sale of the bonds in which the ten per centum retained from contractors in the District of Columbia was invested as required by the act of June 11, 1878, (20 Stat., 106,) has exceeded the sum necessary to pay the amounts originally withheld, owing to the advance in the securities in which the investments were made. The surplus has been covered into the Treasury as miscellaneous receipts on account of proceeds of sales of guarantee-fund, District of Columbia, to be hereafter disposed of as Congress may direct. One-half of the amount originally retained was paid by the United States, and one-half by the District of Columbia.

ALASKA.

The Alaska Commercial Company took during the present season 100,000 seal-skins on the islands of Saint Paul and Saint George, the maximum number allowed by law, of which 94,960 have been shipped to San Francisco and the tax thereon paid, the rest still remaining on the islands awaiting shipment. The company has paid its annual rental and otherwise performed the conditions of its lease.

A STATUTE OF LIMITATIONS ON CLAIMS.

The necessity of legislation for the adjudication of claims coming within the jurisdiction of this Department has frequently been urged, and is again brought to the attention of Congress in the belief that

some limitation of time will be adopted within which such claims shall be presented for settlement.

The enactment of a measure similar to the one introduced in the House at the last session of Congress, (H. R., 7235, section 2,) will, it is believed, relieve the accounting officers of much importunity on the part of claimants, and dispose of difficulties which have hitherto stood in the way of a final disposition of many of these claims.

The several reports of the heads of offices and bureaus are herewith transmitted.

HUGH McCULLOCH,
Secretary.

To the Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT.



TABLE A.—STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ended June 30, 1884.

CUSTOMS.		
Quarter ended September 30, 1883.....	\$57,402,975 67	
Quarter ended December 31, 1883.....	43,660,280 68	
Quarter ended March 31, 1884.....	50,221,598 84	
Quarter ended June 30, 1884.....	43,782,634 57	\$195,067,489 76
INTERNAL REVENUE.		
Quarter ended September 30, 1883.....	29,662,078 60	
Quarter ended December 31, 1883.....	31,152,817 67	
Quarter ended March 31, 1884.....	26,686,466 58	
Quarter ended June 30, 1884.....	34,084,709 66	121,586,072 51
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1883.....	2,932,635 17	
Quarter ended December 31, 1883.....	2,866,606 95	
Quarter ended March 31, 1884.....	2,163,670 26	
Quarter ended June 30, 1884.....	1,847,792 63	9,810,705 01
TAX ON CIRCULATION OF NATIONAL BANKS.		
Quarter ended September 30, 1883.....	1,557,800 88	
Quarter ended December 31, 1883.....	5,997 30	
Quarter ended March 31, 1884.....	1,539,035 96	
Quarter ended June 30, 1884.....	5,895 99	3,108,730 13
REPAYMENT OF INTEREST BY PACIFIC RAILROAD COMPANIES.		
Quarter ended September 30, 1883.....	250,962 24	
Quarter ended December 31, 1883.....	603,371 54	
Quarter ended March 31, 1884.....	334,927 14	
Quarter ended June 30, 1884.....	182,102 29	1,371,363 21
CUSTOMS FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1883.....	298,696 78	
Quarter ended December 31, 1883.....	306,153 27	
Quarter ended March 31, 1884.....	221,364 89	
Quarter ended June 30, 1884.....	248,450 52	1,074,665 46
FEES, CONSULAR, LETTERS PATENT, AND LAND.		
Quarter ended September 30, 1883.....	863,209 80	
Quarter ended December 31, 1883.....	817,565 26	
Quarter ended March 31, 1884.....	726,317 77	
Quarter ended June 30, 1884.....	841,844 74	3,248,937 57
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1883.....	112,562 23	
Quarter ended December 31, 1883.....	197,805 35	
Quarter ended March 31, 1884.....	70,402 37	
Quarter ended June 30, 1884.....	165,864 79	546,634 74
PROFITS ON COINAGE.		
Quarter ended September 30, 1883.....	950,229 46	
Quarter ended December 31, 1883.....	779,109 34	
Quarter ended March 31, 1884.....	1,872,226 85	
Quarter ended June 30, 1884.....	649,043 65	4,250,609 30
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1883.....	256,017 99	
Quarter ended December 31, 1883.....	902,742 40	
Quarter ended March 31, 1884.....	155,387 23	
Quarter ended June 30, 1884.....	656,578 51	1,970,726 13
MISCELLANEOUS.		
Quarter ended September 30, 1883.....	1,679,748 21	
Quarter ended December 31, 1883.....	1,340,790 91	
Quarter ended March 31, 1884.....	961,335 22	
Quarter ended June 30, 1884.....	2,502,061 76	6,483,936 10
Total ordinary receipts.....		348,519,869 92
Cash in Treasury June 30, 1883.....		346,088,937 07
Total.....		694,608,806 99

TABLE B.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1884.*

CIVIL.		
Congress	\$6, 219, 528 65	
Executive	10, 615, 924 48	
Judiciary	3, 507, 517 60	
Government in the Territories	261, 191 48	
Subtreasuries	362, 700 30	
Public-land offices	827, 500 91	
Inspection of steam-vessels	279, 490 78	
Mint and assay offices	239, 053 51	
Total civil		\$22, 312, 907 71
FOREIGN INTERCOURSE.		
Diplomatic salaries	267, 845 30	
Consular salaries	486, 424 09	
Contingent expenses of foreign missions	90, 678 49	
Contingencies of consulates	117, 441 85	
Prisons for American convicts	14, 794 02	
Expenses under the neutrality act	25, 993 80	
Publication of consular and commercial reports	18, 435 42	
American and French Claims Commission	46, 154 38	
International Fishery Exhibition of 1883 at London	10, 000 00	
Expenses Court of Alabama Claims	181, 400 00	
Miscellaneous	1, 598 93	
Total foreign intercourse		1, 260, 766 37
MISCELLANEOUS.		
Mint establishment	1, 054, 572 37	
Life-Saving Service	811, 968 19	
Revenue-Cutter Service	930, 216 97	
Engraving and printing	478, 153 96	
Coast and Geodetic Survey	639, 419 00	
Light-House establishment	2, 330, 549 57	
Marine-Hospital establishment	465, 387 45	
Custom-houses, court-houses, post-offices, &c.	2, 989, 210 66	
Repairs and preservation of public buildings	149, 673 31	
Pay of assis ant custodians and janitors for public buildings	339, 156 48	
Fuel, lights, and water for public buildings	465, 701 07	
Furniture and heating apparatus for public buildings	438, 143 82	
Vaults, safes, and locks, and plans for public buildings	76, 599 90	
Storage of silver	84, 165 55	
Collecting revenue from customs	6, 709, 485 76	
Detection and prevention of frauds on customs revenue	66, 482 65	
Refunding excess of deposits, &c.	5, 063, 806 37	
Debtentures and drawbacks under customs laws	3, 651, 013 74	
Compensation in lieu of moieties	30, 209 54	
Expenses of regulating immigration	235, 443 86	
Inspection of neat cattle shipped to foreign ports	47, 574 70	
Assessing and collecting internal revenue	4, 216, 885 87	
Internal-revenue stamps, paper, and dies	464, 382 57	
Redemption of internal-revenue stamps	294, 601 54	
Punishing violations of internal-revenue laws	54, 624 64	
Refunds, reliefs, &c., under internal-revenue laws	39, 986 34	
Allowance or drawback under internal-revenue laws	51, 249 04	
Rebate of tax on tobacco	3, 535, 049 42	
Payment of judgments, Court of Claims	33, 999 55	
Preventing the spread of epidemic diseases	54, 967 54	
Expenses of national currency	23, 617 35	
Distinctive paper for United States securities	35, 000 00	
Suppressing counterfeiting and other crimes	61, 266 50	
Propagation, &c., of food-fishes	220, 977 59	
Expenses under Smithsonian Institution	81, 803 73	
Contingent expenses independent Treasury	63, 071 33	
Sinking-fund, Pacific railroads	1, 127, 125 00	
Mail transportation, Pacific railroads	915, 868 29	
Expenses of the District of Columbia	3, 178, 232 73	
Charitable institutions, District of Columbia	208, 816 89	
Washington Aqueduct	20, 000 00	
Water fund, District of Columbia	106, 744 13	
Increasing water supply of Washington, D. C.	312, 911 24	
Refunding taxes, District of Columbia	2, 021 73	
Special trust funds, District of Columbia	11, 266 51	
New engine-house for engine No. 5	2, 105 00	
Furniture, &c., buildings, Columbia Hospital for Women	5, 000 00	
Buildings, Reform School	7, 500 00	
Buildings and grounds in Washington under chief engineer	129, 258 29	
State, War, and Navy Departments building	434, 549 34	
Furniture, &c., for State, War, and Navy Departments building	10, 000 00	
Fuel, lights, &c., for State, War, and Navy Departments building	34, 000 00	
Completion of Washington Monument	176, 000 00	
Various monuments and statues	63, 360 53	
Support and treatment of transient paupers	15, 000 00	
Department of Agriculture	425, 170 35	

TABLE B.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1884—Continued.*

Capitol building and grounds	\$147,923 10	
Interior Department building	62,560 00	
Pension Office building	188,996 34	
Government Hospital for Insane	304,666 11	
Columbia Institution for Deaf and Dumb	58,000 00	
Freedmen's Hospital and Asylum	46,671 63	
Howard University	18,500 00	
National Museum	162,612 82	
Expenses of Tenth Census	133,793 80	
Surveying public and private lands	563,267 17	
Geological Survey	306,585 13	
Yellowstone National Park	40,000 00	
Hot Springs Reservation, Arkansas	89,490 44	
Deposits by individuals for surveying public lands	1,116,331 92	
Repayment for lands erroneously sold	32,699 64	
Swamp lands and swamp-land indemnity	48,988 53	
Depredations on public lands	85,229 98	
Protecting public lands	87,278 45	
Five, three, and two per cent. fund to States	229,491 23	
Photolithographing, &c., Patent Office	102,188 30	
Miscellaneous items	38,136 97	
Total miscellaneous		\$47,346,759 62
INTERIOR DEPARTMENT.		
Indians	6,475,999 29	
Pensions	55,429,228 06	
Total Interior Department		61,905,227 35
MILITARY ESTABLISHMENT.		
Pay Department	11,761,455 82	
Pay Department, bounty and miscellaneous	544,811 58	
Commissary Department	1,420,654 30	
Quartermaster's Department	10,856,035 19	
Medical Department	372,599 18	
Ordnance Department	1,956,986 85	
Military Academy	89,931 84	
Improving rivers and harbors	8,228,703 54	
Fortifications	285,540 73	
Construction of military posts, roads, &c	350,905 34	
National cemeteries, roads, &c	187,760 53	
Purchase of the Arlington estate	25,000 00	
Mississippi River Commission	150,000 00	
Expenses of recruiting	95,832 27	
Contingencies of the Army	19,298 34	
Signal Service	810,507 26	
Expenses of military convicts	7,218 53	
Publication of Official Records of the War of the Rebellion	37,416 51	
Miscellaneous surveys	16,199 70	
Support of National Home for Disabled Volunteer Soldiers	1,122,088 03	
Support of Soldiers' Home	485,534 66	
Support of military prison, Fort Leavenworth, Kans	93,412 25	
Relief of sufferers from overflow of Ohio and Mississippi Rivers	497,262 96	
Miscellaneous items	14,447 95	
Total military establishment		39,429,603 36
NAVAL ESTABLISHMENT.		
General account of advances	588,604 56	
Pay and contingencies of the Navy	7,380,371 55	
Marine Corps	841,943 35	
Naval Academy	180,181 70	
Navigation	155,132 60	
Ordnance	316,126 09	
Equipment and Recruiting	865,892 31	
Yards and Docks	869,886 25	
Medicine and Surgery	164,083 99	
Provisions and Clothing	942,223 79	
Construction and Repair	1,370,325 82	
Steam Engineering	1,083,587 00	
Increase of the Navy	1,794,597 75	
Miscellaneous	739,644 68	
Total naval establishment		17,292,601 44
Interest on the public debt		54,578,378 48
Total net ordinary expenditures		244,126,244 33
Redemption of the public debt		53,642,804 50
Total expenditures		297,769,048 83
Cash in Treasury June 30, 1884		396,839,758 16
Total		694,608,806 99

TABLE C.—STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1884.

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of 1858, act of June 14, 1858		\$5,000 00		\$5,000 00
Loan of February, 1861, act of February 8, 1861		55,000 00		55,000 00
Oregon war debt, act of March 2, 1861		650 00		650 00
Seven-thirties of 1861, act of July 17, 1861		400 00		400 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861		768,900 00		768,900 00
Old demand notes, acts of July 17 and August 5, 1861, and February 12, 1862		545 00		545 00
Five-twenties of 1862, act of February 25, 1862		4,350 00		4,350 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	\$85,948,236 00	85,948,236 00		
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		20,629 50		20,629 50
Coin certificates, act of March 3, 1863	41,470,000 00	25,455,980 00	\$16,014,020 00	
One-year notes of 1863, act of March 3, 1863		1,200 00		1,200 00
Two-year notes of 1863, act of March 3, 1863		800 00		800 00
Compound-interest notes, acts of March 3, 1863, and June 30, 1864		5,960 00		5,960 00
Loan of 1863, acts of March 3, 1863, and June 30, 1864		451,250 00		451,250 00
Ten-forties of 1864, act of March 3, 1864		72,300 00		72,300 00
Five-twenties of June, 1864, act of June 30, 1864		1,000 00		1,000 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		3,350 00		3,350 00
Five-twenties of 1865, act of March 3, 1865		1,200 00		1,200 00
Consols of 1865, act of March 3, 1865		65,400 00		65,400 00
Consols of 1867, act of March 3, 1865		178,850 00		178,850 00
Consols of 1868, act of March 3, 1865		21,700 00		21,700 00
Funded loan of 1881, acts of July 14, 1870, January 20, 1871, and January 14, 1875		34,727,350 00		34,727,350 00
Funded loan of 1907, acts of July 14, 1870, January 20, 1871, and January 14, 1875	75,400 00		75,400 00	
Certificates of deposit, act of June 8, 1872	26,855,000 00	27,845,000 00		990,000 00
Silver certificates, act of February 28, 1878	51,200,000 00	20,005,140 00	31,194,860 00	
Refunding certificates, act of February 29, 1879		65,900 00		65,900 00
Loan of 1882, act of July 12, 1882	1,329,250 00	64,814,600 00		63,485,350 00
Total	206,877,886 00	260,520,690 50	47,284,280 00	100,927,084 50
Excess of redemptions				100,927,084 50
Excess of issues				47,284,280 00
Net excess of redemptions charged in receipts and expenditures				53,642,804 50

TABLE D.—*STATEMENT of the net RECEIPTS and DISBURSEMENTS (by warrants) for the quarter ended September 30, 1884.*

RECEIPTS.

Customs	\$54,102,858 65
Sales of public lands	1,446,187 88
Internal revenue	28,630,019 76
Tax on circulation of national banks	1,474,132 14
Repayment of interest by Pacific Railroad Companies	709,171 88
Customs fees, fines, penalties, and forfeitures	276,344 68
Consular, letters patent, homestead, &c., fees	910,243 29
Proceeds of sales of Government property	55,132 96
Profits on coinage, &c.	1,927,644 70
Miscellaneous	2,178,422 56
Total net ordinary receipts	91,710,149 50
Issue of certificates in excess of redemptions	8,423,349 05
Balance in the Treasury June 30, 1884	396,839,758 16
Total	496,973,256 71

DISBURSEMENTS.

Customs	6,417,237 03
Internal revenue	1,234,183 10
Diplomatic service	504,081 50
Quarterly salaries	117,148 71
Treasury proper	9,428,841 00
Judiciary	1,222,966 62
Interior (civil)	2,326,838 78
Total civil and miscellaneous	21,251,296 74
Indians	1,995,942 22
Pensions	14,951,525 96
Military establishment	13,049,465 86
Naval establishment	4,289,798 17
Interest on public debt	13,809,410 97
Judgments, Court of Alabama Claims	2,749,288 02
Total net ordinary expenditures	72,096,727 94
Balance in Treasury September 30, 1884	424,876,528 77
Total	496,973,256 71

TABLE E.—STATEMENT of OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1843 to 1884, inclusive.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476 52	Jan. 1, 1839.....	\$10,434,221 14
1792.....	77,227,924 66	1840.....	3,573,343 82
1793.....	80,352,634 04	1841.....	5,250,875 54
1794.....	78,427,404 77	1842.....	13,594,480 73
1795.....	80,747,587 39	1843.....	20,601,226 28
1796.....	83,762,172 07	July 1, 1843.....	32,742,922 00
1797.....	82,064,479 33	1844.....	23,461,652 50
1798.....	79,228,529 12	1845.....	15,925,303 01
1799.....	78,408,669 77	1846.....	15,550,202 97
1800.....	82,976,294 35	1847.....	38,826,534 77
1801.....	83,038,050 80	1848.....	47,044,862 23
1802.....	80,712,632 25	1849.....	63,061,858 69
1803.....	77,054,686 30	1850.....	63,452,773 55
1804.....	86,427,120 83	1851.....	68,304,796 02
1805.....	82,312,150 50	1852.....	66,199,341 71
1806.....	75,723,270 66	1853.....	59,803,117 70
1807.....	69,218,398 64	1854.....	42,242,222 42
1808.....	65,196,817 97	1855.....	35,686,956 56
1809.....	57,023,192 09	1856.....	31,972,537 90
1810.....	53,173,217 52	1857.....	28,699,831 85
1811.....	48,005,587 76	1858.....	44,911,881 03
1812.....	45,209,737 90	1859.....	58,496,837 88
1813.....	55,902,827 57	1860.....	64,842,287 88
1814.....	81,487,846 24	1861.....	90,580,873 72
1815.....	99,833,660 15	1862.....	524,176,412 13
1816.....	127,334,933 74	1863.....	1,119,772,138 63
1817.....	123,491,965 16	1864.....	1,815,784,370 57
1818.....	103,466,633 83	1865.....	2,680,647,869 74
1819.....	95,529,648 28	1866.....	2,773,236,173 69
1820.....	91,015,566 15	1867.....	2,678,126,103 87
1821.....	89,987,427 66	1868.....	2,611,687,851 19
1822.....	93,546,676 98	1869.....	2,588,452,213 94
1823.....	90,875,877 28	1870.....	2,480,672,427 81
1824.....	90,269,777 77	1871.....	2,353,211,332 32
1825.....	83,788,492 71	1872.....	2,253,251,328 78
1826.....	81,054,059 99	1873.....	*2,234,482,993 20
1827.....	73,987,357 20	1874.....	*2,251,690,468 43
1828.....	67,475,043 87	1875.....	*2,232,284,531 95
1829.....	58,421,413 67	1876.....	*2,180,895,067 15
1830.....	48,565,406 50	1877.....	*2,205,301,392 10
1831.....	39,123,191 68	1878.....	*2,256,205,892 53
1832.....	24,322,235 18	1879.....	*2,349,567,432 04
1833.....	7,001,698 83	1880.....	*2,120,415,370 63
1834.....	4,760,082 08	1881.....	*2,069,013,569 58
1835.....	37,733 05	1882.....	*1,918,312,994 63
1836.....	37,513 05	1883.....	*1,884,171,728 07
1837.....	336,957 83	1884.....	*1,830,528,923 57
1838.....	3,308,124 07		

* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but, being offset by notes held on deposit for their redemption, should properly be deducted from the principal of the public debt in making comparison with former years.

STATEMENT of the PUBLIC DEBT, including ACCRUED INTEREST thereon, less cash in the Treasury on the 1st day of July of each year, from 1869 to 1884, compiled from the published monthly debt-statements of those dates.

Years.	Outstanding principal.	Accrued interest.	Cash in the Treasury.	Debt less cash in the Treasury.
July 1, 1869.....	*\$2,597,722,983 37	\$47,447,310 79	\$156,167,813 58	\$2,489,002,480 58
1870.....	*2,601,675,127 83	50,607,556 52	265,924,084 61	2,386,358,599 74
1871.....	2,353,211,332 32	45,036,766 23	106,217,263 65	2,292,030,834 90
1872.....	2,253,251,328 78	41,705,813 27	103,470,798 43	2,191,486,343 62
1873.....	2,234,482,993 20	42,356,652 82	129,020,932 45	2,147,818,713 57
1874.....	2,251,690,468 43	38,939,087 47	147,541,314 74	2,143,088,241 16
1875.....	2,232,284,531 95	38,647,556 19	142,243,361 82	2,128,688,726 32
1876.....	2,180,395,067 15	38,514,004 54	119,469,726 70	2,099,439,344 99
1877.....	2,205,301,392 10	40,882,791 89	186,025,906 73	2,060,158,223 26
1878.....	2,256,205,892 53	36,404,551 37	256,823,612 08	2,035,786,831 82
1879.....	2,349,567,482 04	30,792,351 34	353,152,577 01	2,027,207,256 37
1880.....	2,120,415,370 63	22,845,547 59	201,088,622 88	1,942,172,295 34
1881.....	2,069,013,569 58	20,948,657 75	249,363,415 35	1,840,598,811 98
1882.....	1,918,312,994 03	13,890,986 47	243,289,519 78	1,688,914,460 72
1883.....	1,884,171,728 07	12,309,382 33	345,389,902 92	1,551,091,207 48
1884.....	1,830,528,923 57	11,507,240 41	391,985,928 18	1,450,050,235 80

* It will be noticed that there is a difference in the amounts represented by these two statements as to the principal of the debt July 1, 1869, and July 1, 1870. This difference is explained thus: In the principal of the debt as shown by the monthly debt-statements of these dates the bonds purchased for the sinking-fund and paid for from money in the Treasury were included as a part of the outstanding debt, and were also treated in the cash as a cash item or asset, for the reason that at that time there was no authority or law for deducting them from the outstanding debt. Congress, by the sixth section of the act of July 14, 1870, directed that these bonds should be canceled and destroyed, and deducted from the amount of each class of the outstanding debt to which they respectively belonged, and such deductions were accordingly made on the books of the Department and in the table of the debt in the annual report.

TABLE F.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July 1, 1856, to July 1, 1884.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7 3-10 per cents.	Total interest-bearing debt.
1856					\$3,632,000 00	\$28,130,761 77		\$31,762,761 77
1857					3,489,000 00	24,971,958 93		28,460,958 93
1858					23,538,000 00	21,162,838 11		44,700,838 11
1859					37,127,800 00	21,162,938 11		58,290,738 11
1860					43,476,300 00	21,164,538 11		64,640,838 11
1861					33,022,200 00	57,358,673 95		90,380,873 95
1862			\$57,926,116 57		30,483,000 00	154,313,225 01	\$122,582,485 34	365,304,826 92
1863			105,629,385 30		30,483,000 00	431,444,813 83	139,974,435 34	707,531,634 47
1864			77,547,696 07		300,213,480 00	842,882,652 09	139,286,935 34	1,359,930,763 50
1865			90,496,930 74		245,709,420 63	1,213,495,169 90	671,610,397 02	2,221,811,918 29
1865—August 31			618,127 98		269,175,727 65	1,281,736,439 33	830,000,000 00	2,381,530,294 96
1866			121,341,879 62		201,982,665 01	1,195,546,041 62	813,460,621 95	2,332,331,207 60
1867			17,737,025 68		198,533,435 01	1,543,452,080 02	488,344,846 95	2,248,067,387 66
1868	\$64,000,000 00		801,361 23		221,586,185 01	1,878,303,984 50	37,397,196 95	2,202,088,727 69
1869	66,125,000 00				221,588,300 00	1,874,347,222 39		2,162,060,522 39
1870	59,550,000 00				221,588,300 00	1,765,317,422 39		2,046,455,722 39
1871	45,885,000 00		678,000 00		274,236,450 00	1,613,897,300 00		1,934,690,750 00
1872	24,665,000 00		678,000 00		414,567,300 00	1,374,883,800 00		1,814,794,100 00
1873	14,000,000 00		678,000 00		414,567,300 00	1,281,238,650 00		1,710,483,950 00
1874	14,000,000 00		678,000 00		510,628,050 00	1,213,624,700 00		1,738,930,750 00
1875	14,000,000 00		678,000 00		607,132,750 00	1,100,865,550 00		1,722,676,300 00
1876	14,000,000 00				711,685,800 00	984,999,650 00		1,710,685,450 00
1877	14,000,000 00			\$140,000,000 00	703,266,650 00	854,621,850 00		1,711,888,500 00
1878	14,000,000 00			240,000,000 00	703,266,650 00	738,619,000 00		1,794,735,650 00
1879	14,000,000 00		98,850,000 00		508,440,350 00	283,681,350 00		1,797,643,700 00
1880	14,000,000 00		741,522,000 00		250,000,000 00	484,804,900 00		1,723,993,100 00
1881	14,000,000 00		739,347,500 00		250,000,000 00	196,378,600 00		1,639,567,750 00
1882	14,000,000 00	\$460,461,050 00	739,349,350 00		250,000,000 00			1,463,810,400 00
1883	318,204,350 00	32,082,600 00	737,942,200 00		250,000,000 00			1,338,229,150 00
1884	238,612,150 00		737,951,700 00		250,000,000 00			1,226,563,850 00

TABLE F.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, &c.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Annual interest charge.
1856—July 1.....	\$209,776 13	.....	\$31,972,537 90	\$21,006,584 89	\$10,965,953 01	\$1,869,445 70
1857.....	238,872 92	.....	28,699,831 85	18,701,210 09	9,998,621 76	1,672,767 53
1858.....	211,042 92	.....	44,911,881 03	7,011,689 31	37,900,191 72	2,446,670 28
1859.....	206,093 77	.....	58,496,537 88	5,091,603 69	53,405,234 19	3,126,166 28
1860.....	201,449 77	.....	64,842,287 88	4,877,885 87	59,964,402 01	3,443,687 29
1861.....	199,999 77	.....	90,580,873 72	2,862,212 92	87,718,660 80	5,092,630 43
1862.....	290,195 21	\$158,591,390 00	524,176,412 13	18,863,659 96	505,312,752 17	22,048,509 59
1863.....	473,048 16	411,767,456 00	1,119,772,138 63	8,421,401 22	1,111,350,737 41	41,854,148 01
1864.....	416,335 86	455,437,271 21	1,815,784,370 57	106,332,093 53	1,709,452,277 04	78,853,487 24
1865.....	1,245,771 20	458,090,180 25	2,690,647,869 74	5,832,012 98	2,674,815,856 76	137,742,617 43
1865—August 31.....	1,509,020 09	461,616,311 51	2,844,649,826 56	88,218,055 13	2,756,431,571 43	150,977,697 87
1866—July 1.....	935,092 05	459,969,874 04	2,773,236,173 69	137,200,009 85	2,636,036,163 84	146,068,196 29
1867.....	1,840,615 01	428,218,101 20	2,678,126,103 87	169,974,892 18	2,508,151,211 69	138,892,451 39
1868.....	1,197,340 89	408,401,782 61	2,611,687,851 19	130,834,437 96	2,480,853,413 23	128,459,598 14
1869.....	5,260,181 00	421,131,510 55	2,588,452,213 94	155,680,340 85	2,432,771,873 09	125,523,998 34
1870.....	3,708,641 00	430,508,064 42	2,480,672,427 81	149,502,471 60	2,331,169,956 21	118,784,960 34
1871.....	1,948,902 26	416,565,680 06	2,353,211,332 32	106,217,263 65	2,246,994,068 67	111,949,330 50
1872.....	7,926,797 26	420,530,431 52	2,233,251,328 78	103,474,798 43	2,149,780,530 35	103,988,469 00
1873.....	51,929,710 26	472,069,332 94	2,234,482,993 20	129,070,932 45	2,105,462,060 75	98,049,804 00
1874.....	3,216,500 26	509,543,128 17	2,251,690,468 43	147,541,314 74	2,104,149,153 69	98,796,004 50
1875.....	11,425,820 26	498,182,411 69	2,232,284,531 95	142,243,961 82	2,090,041,170 13	96,855,690 50
1876.....	3,902,420 26	465,897,196 89	2,180,395,067 15	119,469,726 70	2,060,925,340 45	95,104,269 00
1877.....	16,648,860 26	476,764,031 84	2,205,301,392 10	186,025,960 73	2,019,275,431 37	93,160,643 50
1878.....	5,594,560 26	455,875,682 27	2,256,205,892 53	226,823,612 08	1,999,362,280 45	84,654,472 50
1879.....	37,015,630 26	410,835,741 78	2,245,495,072 04	249,080,167 01	1,996,414,905 03	83,773,778 50
1880.....	7,621,455 26	388,800,815 37	2,120,415,370 63	201,088,622 88	1,919,326,747 75	79,633,981 00
1881.....	6,723,865 26	422,721,954 32	2,069,013,569 58	249,363,415 35	1,819,650,154 23	75,018,695 50
1882.....	16,260,805 26	438,244,788 77	1,918,312,994 03	243,269,519 78	1,675,023,474 25	57,360,110 75
1883.....	7,331,415 26	584,111,162 81	1,884,171,728 07	345,389,902 92	1,538,781,825 15	51,436,709 50
1884.....	19,656,205 26	584,308,868 31	1,830,528,923 37	391,985,928 18	1,438,542,995 39	47,926,432 50

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds.

NOTE 2.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan, per act of July 11, 1862, is included in the 4 per cents from 1862 to 1863, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

TABLE G.—STATEMENT of RECEIPTS of UNITED STATES from March 4, 1789,

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791	-----	\$4,399,473 09	-----	-----	-----	\$10,478 10
1792	\$973,905 75	3,443,070 85	\$208,942 81	-----	-----	9,918 65
1793	783,441 51	4,255,306 56	337,705 70	-----	-----	21,410 88
1794	753,661 69	4,801,065 28	274,089 62	-----	-----	53,277 97
1795	1,151,924 17	5,588,461 26	337,755 36	-----	-----	28,317 97
1796	516,442 61	6,567,987 94	475,289 60	-----	\$4,836 13	1,169,415 98
1797	888,905 42	7,549,649 65	575,491 45	-----	83,540 60	399,159 29
1798	1,021,899 04	7,106,061 93	644,357 95	-----	11,963 11	58,192 81
1799	617,451 43	6,610,449 31	779,136 44	-----	-----	86,187 56
1800	2,161,867 77	9,080,932 73	809,396 55	\$734,228 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 99	1,048,033 43	534,343 38	167,726 06	245,049 15
1802	3,295,391 00	12,438,235 74	621,898 89	206,565 44	188,628 02	1,500,505 86
1803	5,020,697 04	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 00	11,098,565 33	50,941 29	50,198 44	487,526 79	139,075 53
1805	4,037,005 26	12,936,487 04	21,747 15	21,882 91	540,193 80	40,382 30
1806	3,999,388 99	14,667,698 17	20,101 45	55,763 86	765,245 73	51,121 86
1807	4,538,123 80	15,845,521 61	13,051 40	34,732 56	466,163 27	38,550 42
1808	9,643,850 07	16,363,550 58	8,190 23	19,159 21	647,939 06	21,822 85
1809	9,941,809 96	7,257,506 62	4,034 29	7,517 31	442,252 33	62,162 57
1810	3,848,056 78	8,583,309 31	7,430 63	12,448 68	696,548 82	84,476 84
1811	2,672,276 57	13,313,222 73	2,295 95	7,666 66	1,040,237 53	59,211 22
1812	3,502,305 80	8,958,777 53	4,903 06	859 22	710,427 78	126,165 17
1813	3,862,217 41	13,224,623 25	4,755 04	3,805 52	835,655 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,135,971 09	164,399 81
1815	1,727,848 63	7,282,942 22	4,678,059 07	2,162,673 41	1,287,958 28	285,282 84
1816	13,106,592 88	36,306,874 88	5,124,708 31	4,253,635 09	1,717,985 03	273,782 85
1817	22,033,519 19	26,283,348 49	2,678,100 77	1,824,187 04	1,991,226 06	109,761 08
1818	14,989,465 48	17,176,385 00	955,270 20	264,333 36	2,606,564 77	57,617 71
1819	1,478,526 74	20,283,608 76	229,593 63	83,650 78	3,274,422 78	57,098 42
1820	2,079,992 38	15,005,612 15	106,260 53	31,586 82	1,635,871 61	61,338 44
1821	1,198,461 21	13,004,447 15	69,027 63	29,349 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,589,761 94	67,665 71	20,961 56	1,803,581 54	452,957 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	916,523 10	141,129 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	984,418 15	127,603 60
1825	1,946,597 13	20,098,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,331 77	21,589 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 29	19,885 68	2,626 90	1,495,848 25	1,315,722 83
1828	6,668,286 10	23,205,523 64	17,451 54	2,218 81	1,018,305 76	65,126 49
1829	5,972,435 81	22,681,965 91	14,502 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,980 59	2,829,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,933 51	10,506 01	3,210,815 48	584,124 05
1832	4,502,914 45	28,465,237 24	11,630 65	6,791 13	2,623,381 03	270,410 61
1833	2,011,777 55	29,032,508 91	2,759 00	394 12	3,967,682 55	470,096 67
1834	11,702,905 31	16,214,957 15	4,196 09	19 80	4,857,600 69	480,812 32
1835	8,892,852 42	19,391,310 59	10,459 48	4,263 33	14,757,600 75	759,972 13
1836	26,749,803 96	23,409,940 53	370 00	728 79	24,877,179 86	2,245,902 23
1837	46,708,436 00	11,169,290 39	5,493 84	1,687 70	6,776,236 52	7,001,444 59
1838	37,327,252 69	16,158,800 36	2,467 27	-----	3,730,946 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,939 86
1840	33,157,503 68	13,499,502 17	1,632 25	-----	3,411,818 63	2,567,112 28
1841	29,963,163 46	14,487,216 74	3,261 36	-----	1,365,627 42	1,004,054 75
1842	28,685,111 08	18,187,908 76	495 00	-----	1,335,797 52	451,995 97
1843*	30,521,979 44	7,046,843 91	103 25	-----	898,158 18	285,895 92
1844	39,186,284 74	26,183,570 94	1,777 34	-----	2,059,939 80	1,075,419 70
1845	36,742,829 62	27,528,112 70	3,517 12	-----	2,077,022 80	361,453 68
1846	36,194,274 81	26,712,667 87	2,897 26	-----	2,694,452 48	289,950 13
1847	38,261,959 65	31,747,864 66	375 00	-----	2,498,355 20	220,808 30
1848	33,079,276 43	23,757,070 96	375 00	-----	3,328,642 56	612,610 69
1849	29,416,612 45	28,346,738 82	-----	-----	1,688,959 55	685,379 13
1850	32,827,082 69	39,668,686 42	-----	-----	1,559,894 25	2,064,308 21
1851	35,871,753 31	49,017,567 92	-----	-----	2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62	-----	-----	2,043,239 58	464,249 40
1853	43,338,860 02	58,931,865 52	-----	-----	1,667,084 99	968,081 17
1854	50,261,901 09	64,224,190 27	-----	-----	8,470,798 39	1,105,352 74
1855	48,581,073 41	53,025,794 21	-----	-----	11,497,049 07	827,731 40
1856	47,777,672 13	64,022,863 50	-----	-----	8,917,444 93	1,116,190 81
1857	49,108,229 80	63,873,905 05	-----	-----	3,829,486 84	1,259,920 88
1858	46,802,855 00	41,789,620 96	-----	-----	3,513,715 87	1,352,029 13
1859	35,113,334 22	49,565,824 38	-----	-----	1,756,687 30	1,454,586 24
1860	33,193,248 60	53,187,511 87	-----	-----	1,778,557 71	1,088,530 25
1861	32,879,530 78	39,582,125 64	-----	-----	870,658 54	1,023,515 31
1862	30,963,857 83	49,036,397 62	-----	1,795,331 73	152,203 77	915,327 97
1863	46,965,304 87	69,059,642 40	37,640,787 95	1,485,103 61	167,617 17	3,741,794 38
1864	36,523,046 13	102,316,152 99	109,741,134 10	475,648 96	588,333 29	30,291,701 86
1865	134,433,738 44	84,928,260 60	209,464,215 25	1,200,573 03	996,553 31	25,441,556 00

* For the half-year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

13

to June 30, 1884, by calendar years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavall-able.
1791		\$4, 409, 951 19			\$361, 391 34	\$4, 771, 342 53	
1792	\$8, 028 00	3, 669, 960 31			5, 102, 498 45	8, 772, 458 76	
1793	38, 500 00	4, 652, 923 14			1, 797, 272 01	6, 450, 195 15	
1794	303, 472 00	5, 431, 904 37			4, 007, 950 78	9, 439, 855 65	
1795	160, 000 00	6, 114, 534 59	\$4, 800 00		3, 396, 424 00	9, 515, 758 59	
1796	160, 000 00	8, 377, 529 65	42, 800 00		320, 000 00	8, 740, 329 65	
1797	80, 960 00	8, 688, 780 99			70, 000 00	8, 758, 780 99	
1798	79, 920 00	7, 900, 495 80	78, 675 00		200, 000 00	8, 179, 170 80	
1799	71, 040 03	7, 546, 813 31			5, 000, 000 00	12, 546, 813 31	
1800	71, 040 00	10, 848, 749 10			1, 565, 229 24	12, 413, 978 34	
1801	88, 800 00	12, 935, 330 95	10, 125 00			12, 945, 455 95	
1802	39, 960 00	14, 995, 793 95				14, 995, 793 95	
1803		11, 064, 097 63				11, 064, 097 63	
1804		11, 826, 307 38				11, 826, 307 38	
1805		13, 560, 693 20				13, 560, 693 20	
1806		15, 559, 931 07				15, 559, 931 07	
1807		16, 398, 019 26				16, 398, 019 26	
1808		17, 060, 661 93				17, 060, 661 93	
1809		7, 773, 473 12				7, 773, 473 12	
1810		9, 384, 214 23			2, 750, 000 00	12, 134, 214 23	
1811		14, 422, 634 09				14, 422, 634 09	
1812		9, 801, 132 76			12, 837, 900 00	22, 639, 032 76	
1813		14, 340, 409 95	300 00		26, 184, 135 00	40, 524, 844 95	
1814		11, 181, 625 16	85 79		23, 377, 826 00	34, 559, 536 95	
1815		15, 696, 916 82	11, 541 74	\$32, 107 64	35, 220, 671 40	50, 961, 237 60	
1816		47, 676, 985 66	68, 665 16	686 09	9, 425, 084 91	57, 171, 421 82	
1817	202, 426 30	33, 099, 049 74	267, 819 14		466, 723 45	33, 853, 592 33	
1818	525, 000 00	21, 585, 171 04	412 62		8, 353 00	21, 593, 936 66	
1819	675, 000 00	24, 603, 374 37			2, 291 00	24, 605, 665 37	
1820	1, 000, 000 00	17, 840, 669 55		40, 000 00	3, 000, 824 13	20, 881, 493 68	
1821	105, 000 00	14, 573, 379 72			5, 000, 324 00	19, 573, 703 72	
1822	297, 500 00	20, 232, 427 94				20, 232, 427 94	
1823	350, 000 00	20, 540, 666 26				20, 540, 666 26	
1824	350, 000 00	19, 351, 212 79			5, 000, 000 00	24, 351, 212 79	
1825	367, 500 00	21, 840, 858 02			5, 000, 000 00	26, 840, 858 02	
1826	402, 500 00	25, 260, 434 21				25, 260, 434 21	
1827	420, 000 00	22, 966, 363 96				22, 966, 363 96	
1828	455, 000 00	24, 763, 629 23				24, 763, 629 23	
1829	490, 000 00	24, 827, 627 38				24, 827, 627 38	
1830	490, 000 00	24, 844, 116 51				24, 844, 116 51	
1831	490, 000 00	28, 526, 820 82				28, 526, 820 82	
1832	490, 000 00	31, 867, 450 66				31, 867, 450 66	\$1, 889 50
1833	474, 985 00	33, 948, 426 25				33, 948, 426 25	
1834	234, 349 50	21, 791, 935 55				21, 971, 935 55	
1835	506, 480 82	35, 430, 087 10				35, 430, 087 10	
1836	292, 674 67	50, 826, 796 08				50, 826, 796 08	
1837		24, 954, 153 04			2, 992, 989 15	27, 947, 142 19	63, 288 35
1838		26, 302, 561 74			12, 716, 820 86	39, 019, 382 60	
1839		31, 482, 749 61			8, 857, 276 21	35, 340, 025 82	1, 458, 782 93
1840		49, 480, 115 33			5, 589, 547 51	25, 069, 662 84	87, 469 25
1841		16, 860, 160 27			13, 639, 317 38	30, 519, 477 65	
1842		19, 976, 197 25			14, 808, 735 64	34, 784, 932 89	11, 188 00
1843		8, 231, 001 26		71, 700 83	12, 479, 708 36	20, 782, 410 45	
1844		29, 320, 707 78		666 60	1, 877, 181 35	31, 198, 555 73	
1845		29, 970, 105 80				29, 970, 105 80	28, 251 90
1846		29, 699, 967 74				29, 699, 967 74	
1847		26, 467, 403 16			28, 872, 399 45	55, 368, 168 52	30, 000 00
1848		35, 698, 699 21		28, 365 91	21, 256, 700 00	56, 992, 479 21	
1849		20, 721, 077 50		37, 080 00	28, 558, 750 00	59, 796, 892 98	
1850		43, 592, 888 85		487, 065 48	4, 045, 950 00	47, 649, 388 88	
1851		52, 555, 029 32		10, 550 00	203, 400 00	52, 762, 704 25	
1852		49, 846, 815 60		4, 264 92	46, 300 00	49, 893, 115 60	
1853		61, 587, 031 68			16, 350 00	61, 603, 404 18	103, 301 37
1854		73, 800, 341 40			2, 001 67	73, 802, 343 07	
1855		65, 350, 574 68			800 00	65, 351, 374 68	
1856		74, 056, 699 24			200 00	74, 056, 899 24	
1857		68, 965, 312 57			3, 900 00	68, 969, 212 57	
1858		46, 655, 365 96			23, 717, 300 00	70, 372, 665 96	
1859		52, 777, 107 92		709, 357 72	28, 287, 500 00	81, 773, 965 04	15, 408 34
1860		56, 054, 599 83		10, 008 00	20, 776, 800 00	76, 841, 407 83	
1861		41, 476, 299 49		33, 630 90	41, 861, 709 74	83, 371, 640 13	
1862		51, 919, 261 09		68, 400 00	529, 692, 460 50	581, 680, 121 59	11, 110 81
1863		112, 094, 945 51		602, 345 44	776, 682, 361 57	889, 379, 652 52	6, 000 01
1864		243, 412, 971 20		21, 174, 101 01	1, 128, 873, 945 36	1, 393, 461, 017 57	9, 210 40
1865		322, 031, 158 19		11, 683, 446 89	1, 472, 224, 740 85	1, 805, 939, 345 93	6, 095 11

uary 1 to June 30, 1843.

TABLE G.—*STATEMENT of the RECEIPTS of the UNITED*

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657 89	\$179,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,036,314 23
1867	160,817,099 73	176,417,810 88	266,027,537 43	4,200,233 70	1,163,575 76	15,037,522 15
1868	198,076,537 09	164,464,599 56	191,087,589 41	1,783,145 85	1,348,715 41	17,745,403 59
1869	158,936,082 87	180,048,426 63	158,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,985 76	194,538,374 44	184,899,756 49	229,102 88	3,350,481 76	12,942,118 30
1871	177,604,116 51	206,270,408 05	143,098,153 63	580,355 37	2,388,046 68	22,093,541 21
1872	138,019,122 15	216,370,286 77	130,642,177 72	.....	2,575,714 19	15,106,051 23
1873	134,666,001 85	188,089,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,883 69	102,409,784 90	.....	1,852,428 93	32,575,043 32
1875	178,833,339 54	157,167,722 35	110,007,493 58	.....	1,413,640 17	15,431,915 31
1876	172,804,061 32	148,071,984 61	116,700,732 03	93,798 80	1,129,466 95	24,070,602 31
1877	149,909,377 21	130,956,493 07	118,630,407 83	.....	976,253 68	30,437,487 42
1878	214,887,645 88	130,170,680 20	110,581,624 74	.....	1,079,743 37	15,614,728 09
1879	286,591,453 88	137,250,047 70	113,561,610 58	.....	924,781 06	20,585,697 49
1880	386,832,588 05	186,522,064 60	124,009,373 92	.....	1,016,506 00	21,978,525 01
1881	231,940,064 44	198,159,676 02	135,264,885 51	30 85	2,201,863 17	25,154,850 98
1882	280,607,668 37	220,410,730 25	146,497,593 45	1,516 89	4,753,140 37	31,703,642 52
1883	247,349,258 62	214,706,496 93	144,720,368 98	160,141 69	7,955,864 42	30,796,695 02
1884	346,088,937 07	195,067,489 76	121,586,072 51	108,156 60	9,810,705 01	21,984,881 89
	.....	5,267,307,819 36	3,220,161,403 22	27,989,292 51	230,285,892 38	523,068,430 43

* Amounts heretofore credited to the Treasurer as

STATES from March 4, 1879, to June 30, 1884, &c.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1866	\$519,949,564 38	.....	\$38,083,055 68	\$712,851,553 05	\$1,278,884,173 11	\$172,094 29
1867	462,846,679 92	.....	27,787,330 35	640,426,910 29	1,131,060,920 56	721,827 93
							2,675,918 19
1868	376,434,453 82	.....	29,203,020 50	625,111,433 20	1,030,749,516 52	.....
1869	357,188,256 09	.....	13,755,491 12	238,678,081 06	609,621,828 27	*2,070 73
1870	395,959,833 87	.....	15,295,043 76	285,474,496 00	696,729,973 63	.....
1871	374,431,104 94	.....	8,892,839 95	268,768,523 47	652,092,468 36	*3,396 18
1872	364,394,229 91	.....	9,412,637 65	305,047,054 00	679,153,921 56	*18,228 35
1873	322,177,673 78	.....	11,560,530 89	214,931,017 00	548,669,221 67	*3,047 80
1874	299,941,090 84	.....	5,097,665 22	439,272,555 46	744,251,291 52	12,691 40
1875	284,020,771 41	.....	3,979,279 69	387,971,556 00	675,971,607 10	.....
1876	290,066,584 70	.....	4,029,280 58	397,455,808 00	691,551,673 28	.....
1877	281,000,642 00	.....	405,776 58	348,871,749 00	630,278,167 58	.....
1878	257,446,776 40	.....	317,102 30	404,581,201 00	662,345,079 70	.....
1879	272,322,136 83	.....	1,505,047 63	792,807,643 00	1,066,634,827 46	.....
1880	333,526,500 98	.....	110.00	211,814,103 00	545,340,713 98	.....
1881	360,782,292 57	.....	.....	113,750,534 00	474,532,826 57	.....
1882	403,525,250 28	.....	.....	120,945,724 00	524,470,974 28	.....
1883	398,287,581 95	.....	.....	555,942,564 00	954,230,145 95	.....
1884	348,519,869 92	.....	.....	206,877,886 00	555,397,755 92	.....
	\$9,720,136 29	9,278,532,974 19	485,224 45	204,259,220 83	11,594,810,415 84	21,078,087,835 31	2,661,866 53

unavailable, and since recovered and charged to his account.

TABLE H.—STATEMENT of EXPENDITURES of UNITED STATES from Mar. 4,

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791.....	\$632,804 03		\$27,000 00	\$175,813 88	\$1,083,971 61
1792.....	1,100,702 09		13,648 85	109,243 15	4,672,664 38
1793.....	1,130,249 08		27,282 83	80,087 81	511,451 01
1794.....	2,639,097 59	\$61,408 97	13,042 46	81,399 24	750,350 74
1795.....	2,480,910 13	410,562 03	23,475 68	68,673 22	1,378,920 66
1796.....	1,260,263 84	274,784 04	113,563 98	100,843 71	801,847 58
1797.....	1,039,402 46	382,631 89	62,396 58	92,256 97	1,259,422 62
1798.....	2,049,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799.....	2,466,946 98	2,858,081 84	20,302 19	95,444 03	1,039,391 68
1800.....	2,560,878 77	3,448,716 03	31 22	64,130 73	1,337,613 22
1801.....	1,672,944 09	2,111,424 00	9,000 00	73,533 37	1,114,768 45
1802.....	1,179,148 25	915,561 87	94,000 00	85,440 39	1,462,929 40
1803.....	822,055 85	1,215,230 53	60,000 00	62,902 10	1,842,635 76
1804.....	875,423 98	1,189,832 75	116,500 00	80,092 80	2,191,009 43
1805.....	712,781 28	1,597,500 00	196,500 00	81,854 59	3,768,598 75
1806.....	1,224,355 38	1,649,641 44	234,200 00	81,875 53	2,890,137 01
1807.....	1,288,685 91	1,722,064 47	205,425 00	70,500 00	1,697,897 51
1808.....	2,900,831 40	1,884,067 80	213,575 00	82,576 04	1,423,285 61
1809.....	3,345,772 17	2,427,758 80	337,508 84	87,833 54	1,215,803 79
1810.....	2,294,323 94	1,654,214 20	177,625 00	83,744 16	1,101,144 98
1811.....	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812.....	11,817,798 24	3,959,365 15	277,845 00	91,402 10	1,683,088 21
1813.....	19,652,013 02	6,446,600 10	167,358 28	86,989 91	1,729,435 61
1814.....	20,350,806 86	7,311,290 60	167,394 86	90,164 36	2,208,029 70
1815.....	14,794,294 22	8,660,000 25	530,750 00	69,656 06	2,898,870 47
1816.....	16,012,096 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817.....	8,004,256 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818.....	5,622,715 10	2,953,695 00	505,704 27	890,719 90	3,835,839 51
1819.....	6,506,300 37	3,847,640 42	463,181 89	2,415,939 85	3,067,211 41
1820.....	2,630,392 31	4,387,990 00	315,750 01	3,208,376 31	2,592,021 94
1821.....	4,461,291 78	3,319,243 06	477,005 44	242,817 25	2,223,121 54
1822.....	3,111,981 48	2,224,458 98	575,007 41	1,948,199 40	1,967,996 24
1823.....	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 99
1824.....	3,340,939 85	2,904,581 56	429,987 90	1,499,326 59	7,155,308 81
1825.....	3,659,914 18	3,049,083 86	724,106 44	1,308,810 57	2,748,544 89
1826.....	3,913,194 37	4,218,902 45	743,417 83	1,556,593 83	2,600,177 79
1827.....	3,948,977 88	4,263,877 45	750,624 88	976,138 86	2,713,476 58
1828.....	4,145,544 56	3,918,786 44	705,084 24	850,573 57	3,676,052 64
1829.....	4,724,291 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830.....	4,767,128 88	3,239,428 63	622,262 47	1,363,297 81	3,237,416 04
1831.....	4,841,835 55	3,856,183 07	930,738 04	1,170,665 14	3,064,646 10
1832.....	5,446,034 88	3,956,370 29	1,352,419 75	1,184,422 40	4,577,141 45
1833.....	6,704,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834.....	5,696,189 38	3,956,260 42	1,003,953 20	3,364,285 30	4,404,728 95
1835.....	5,759,156 89	3,864,939 06	1,706,444 48	1,954,711 32	4,229,698 53
1836.....	11,747,345 25	5,807,718 23	5,037,022 88	2,882,797 96	5,393,279 72
1837.....	13,682,730 80	6,646,914 53	4,348,036 19	2,672,162 45	9,893,370 27
1838.....	12,897,224 16	6,131,580 53	5,504,191 24	2,156,057 29	7,160,664 76
1839.....	8,916,995 80	6,182,294 25	2,528,917 28	3,142,750 51	5,725,990 89
1840.....	7,095,267 23	6,113,896 89	2,331,794 86	2,603,562 17	5,995,398 96
1841.....	8,801,610 24	6,001,076 97	2,514,837 12	2,388,434 51	6,490,881 45
1842.....	6,610,438 02	8,397,242 95	1,199,099 68	1,378,931 33	6,775,624 61
1843*.....	2,908,671 95	3,727,711 53	578,371 00	839,041 12	3,202,713 00
1844.....	5,218,183 66	6,498,199 11	1,256,532 39	2,032,008 99	5,645,183 86
1845.....	5,746,291 28	6,297,177 89	1,539,351 35	2,400,788 11	5,911,760 98
1846.....	10,413,370 58	6,435,013 92	1,027,693 64	1,811,097 56	6,711,283 89
1847.....	35,840,030 33	7,900,635 76	1,430,411 30	1,744,883 63	6,885,608 35
1848.....	27,688,334 21	9,408,476 02	1,252,296 81	1,227,496 48	5,650,851 25
1849.....	14,558,473 26	9,786,705 92	1,374,161 55	1,328,267 64	12,885,331 24
1850.....	9,687,024 58	7,904,724 66	1,663,591 47	1,866,886 02	16,043,763 36
1851.....	12,161,965 11	8,880,581 38	2,829,801 77	2,293,377 22	17,888,992 18
1852.....	8,521,506 19	8,918,842 10	3,043,576 04	2,401,858 78	17,504,171 45
1853.....	9,910,498 49	11,067,789 53	3,880,494 12	1,756,306 20	17,463,068 01
1854.....	11,722,282 87	10,790,096 32	1,550,339 55	1,232,665 00	26,672,144 68
1855.....	14,648,074 07	13,327,095 11	2,772,990 78	1,477,612 33	24,090,425 43
1856.....	16,963,160 51	14,074,834 64	2,644,263 97	1,296,229 65	31,794,038 87
1857.....	19,159,150 87	12,651,694 61	4,354,413 87	1,310,380 58	28,565,498 77
1858.....	25,679,121 63	14,053,264 64	4,978,266 18	1,219,768 30	26,400,016 42
1859.....	23,154,720 53	14,690,927 90	3,490,534 53	1,222,222 71	23,797,544 40
1860.....	16,472,202 72	11,514,649 83	2,991,121 54	1,100,802 32	27,977,978 30
1861.....	23,001,530 67	12,387,156 52	2,865,481 17	1,034,599 73	23,327,287 69
1862.....	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,885,862 59
1863.....	603,814,411 82	63,261,235 31	3,152,032 70	1,078,513 36	23,198,352 37
1864.....	690,391,048 06	85,704,963 74	2,623,975 97	4,985,473 90	27,572,216 87

*For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

17

1789, to June 30, 1884, by cal. years to 1843 and by fiscal years (ended June 30) from that time.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1791	\$1,919,589 52	-----	\$1,177,863 03	\$699,984 23	\$3,797,436 78	\$973,905 75
1792	5,896,258 47	-----	2,373,611 28	693,050 25	8,962,920 00	783,444 51
1793	1,749,070 73	-----	2,097,859 17	2,633,048 07	6,479,977 97	753,661 60
1794	3,545,299 00	-----	2,752,523 04	2,743,771 13	9,041,593 17	1,151,924 17
1795	4,362,541 72	-----	2,947,059 06	2,841,639 37	10,151,240 15	516,442 61
1796	2,551,303 15	-----	3,239,347 68	2,577,126 01	8,367,776 84	885,995 42
1797	2,836,110 52	-----	3,172,516 73	2,617,250 12	8,625,877 37	1,021,699 04
1798	4,651,710 42	-----	2,955,875 90	976,032 09	8,583,618 41	617,451 43
1799	6,480,166 72	-----	2,815,651 41	1,706,578 84	11,002,996 97	2,161,867 77
1800	7,411,369 97	-----	3,402,601 04	1,138,503 11	11,952,534 12	2,623,311 99
1801	4,981,669 90	-----	4,411,830 06	2,879,876 96	12,273,376 94	3,295,391 00
1802	3,737,079 91	-----	4,239,172 16	5,294,235 24	13,270,487 31	5,020,697 64
1803	4,002,824 24	-----	3,949,462 36	3,306,697 07	11,258,983 67	4,825,811 60
1804	4,452,858 91	-----	4,185,048 74	3,977,206 07	12,615,113 72	4,037,005 26
1805	6,337,234 62	-----	2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 99
1806	6,080,209 36	-----	3,368,968 26	5,572,018 64	15,021,196 20	4,538,123 80
1807	4,984,572 69	-----	3,369,578 48	2,938,141 62	11,292,292 99	9,643,850 07
1808	6,504,338 85	-----	2,557,074 23	7,701,288 90	16,762,702 04	9,941,809 96
1809	7,414,672 14	-----	2,866,074 90	3,586,479 26	13,807,226 30	3,848,056 78
1810	5,311,082 28	-----	3,163,671 09	4,835,241 12	13,309,994 49	2,672,276 57
1811	5,592,604 86	-----	2,585,435 57	5,414,504 43	13,592,004 86	3,502,305 80
1812	17,829,498 70	-----	2,451,272 57	1,998,349 88	22,279,121 15	3,862,217 41
1813	28,082,396 92	-----	3,509,455 22	7,508,668 22	39,190,520 36	5,196,542 03
1814	30,127,686 38	-----	4,593,239 04	3,307,304 90	38,028,230 32	1,727,848 63
1815	26,953,571 00	-----	5,990,090 24	6,638,832 11	39,582,493 35	13,106,592 88
1816	23,373,432 58	-----	7,822,923 34	17,048,139 59	48,244,493 51	22,033,519 19
1817	15,454,609 92	-----	4,536,282 55	20,886,753 57	40,877,646 04	14,989,465 48
1818	13,808,673 78	-----	6,209,954 03	15,086,247 59	35,104,875 40	1,478,526 74
1819	10,300,273 44	-----	5,211,730 56	2,492,195 73	24,004,199 73	2,079,992 38
1820	13,134,530 57	-----	5,151,004 32	3,477,489 96	21,763,024 85	1,198,461 21
1821	10,723,479 07	-----	5,126,073 79	3,241,019 83	19,090,572 69	1,681,592 24
1822	9,827,643 51	-----	5,172,788 79	2,676,160 33	17,676,592 63	4,237,427 55
1823	9,784,154 59	-----	4,922,475 40	607,541 01	15,314,171 00	9,463,922 81
1824	15,330,144 71	-----	4,943,557 93	11,624,835 83	31,898,538 47	1,946,597 13
1825	11,490,459 94	-----	4,366,757 40	7,728,587 38	23,583,804 72	5,201,650 43
1826	13,062,316 27	-----	3,975,542 95	7,065,539 24	24,103,398 46	6,358,686 18
1827	12,653,095 65	-----	3,486,071 51	6,517,596 88	22,656,764 04	6,668,286 10
1828	13,296,041 45	-----	3,098,800 60	9,064,637 47	35,459,479 52	5,972,435 81
1829	12,641,210 40	-----	2,542,843, 23	9,860,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33	-----	1,912,574, 93	9,443,173 29	24,585,281 55	6,014,539 75
1831	13,604,067 90	-----	1,373,748 74	14,800,629 48	30,038,446 12	4,502,914 45
1832	16,516,388 77	-----	772,561 50	17,067,747 79	34,356,698 06	2,011,777 55
1833	22,713,755 11	-----	303,796 87	1,239,746 51	24,257,298 49	11,702,905 31
1834	18,425,417 25	-----	202,152 98	5,974,412 21	24,601,982 44	8,892,858 42
1835	17,514,950 28	-----	57,863 08	328 20	17,573,141 56	26,749,803 96
1836	30,868,164 04	-----	-----	-----	30,868,164 04	46,708,436 00
1837	37,243,214 24	-----	-----	21,822 91	37,265,037 15	37,327,232 69
1838	33,849,718 08	-----	14,996 48	5,590,723 79	39,455,438 35	36,891,196 94
1839	26,496,948 73	-----	399,833 89	10,718,153 53	37,614,936 15	33,157,503 68
1840	24,139,920 11	-----	174,598 08	3,912,015 62	28,226,533 81	29,963,163 46
1841	26,196,840 29	-----	234,977 55	5,315,712 19	31,797,530 03	28,685,111 08
1842	24,361,336 59	-----	773,549 85	7,801,990 09	32,936,876 53	30,521,979 44
1843	11,256,508 60	-----	523,583 91	338,012 64	12,118,105 15	39,186,284 74
1844	20,650,108 01	-----	1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,369 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,408 71	36,194,274 81
1846	26,418,459 59	-----	842,723 27	371,100 04	27,632,282 90	38,261,959 65
1847	53,801,569 37	-----	1,119,214 72	5,600,067 65	60,520,851 74	39,079,276 43
1848	45,227,454 77	-----	2,490,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,865 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 69
1850	37,165,990 09	-----	3,782,393 03	3,656,335 14	44,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,696,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,889,954 56	170,063 42	4,000,297 80	2,152,293 05	48,172,608 83	43,338,560 02
1853	44,078,156 35	420,408 64	3,665,832 74	6,412,574 01	54,577,061 74	50,261,901 09
1854	51,967,528 42	2,877,818 69	3,070,926 69	17,556,896 95	75,473,170 75	48,901,073 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,662,065 86	66,164,775 96	47,777,672 18
1856	66,772,527 64	385,372 90	1,953,822 37	3,614,613 66	72,726,341 57	49,108,229 80
1857	66,041,143 70	363,572 39	1,593,265 23	3,276,606 05	71,274,587 37	46,802,855 00
1858	72,330,437 17	574,443 08	1,652,055 67	7,505,250 82	82,062,186 74	35,113,334 22
1859	66,355,950 07	-----	2,637,049 70	14,685,043 15	83,678,642 92	39,979,248 60
1860	60,056,754 71	-----	3,144,120 04	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78	-----	4,034,157 30	18,787,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81	-----	13,190,844 84	66,097,322 09	505,667,563 74	46,965,304 87
1863	694,004,575 59	-----	24,729,700 62	181,081,655 07	899,815,911 25	38,523,046 13
1864	811,283,676 14	-----	53,685,421 69	430,572,014 03	1,295,541,114 80	134,433,738 44

January 1 to June 30, 1843.

5023 SEC—2

TABLE H.—STATEMENT of the EXPENDITURES of the UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400 06	\$122,617,434 07	\$5,059,360 71	\$16,347,621 34	\$42,989,383 10
1866.....	283,154,676 06	43,285,662 00	3,295,729 32	15,605,549 88	40,613,114 17
	3,568,638,312 28	717,551,816 39	103,369,211 42	119,607,656 01	643,604,554 33
	*3,621,780 07	*77,992 17	*53,286 61	*9,737 87	*718,769 52
	3,572,260,092 35	717,629,808 56	103,422,498 03	119,617,393 88	644,323,323 85
1867.....	95,224,415 63	31,034,011 04	4,642,531 77	20,936,551 71	51,110,223 72
1868.....	123,246,648 62	25,775,502 72	4,100,682 32	23,782,386 78	53,009,867 67
1869.....	78,501,990 61	20,000,757 97	7,042,923 06	28,476,621 78	56,474,061 53
1870.....	57,655,675 40	21,780,229 87	3,407,938 15	28,340,202 17	53,237,461 56
1871.....	35,799,991 82	19,431,027 21	7,426,997 44	34,443,894 88	60,481,916 23
1872.....	35,372,157 20	21,249,809 99	7,061,728 82	28,533,402 76	60,984,757 42
1873.....	46,323,138 31	23,526,256 79	7,951,704 88	29,359,426 86	73,328,110 06
1874.....	42,313,927 22	30,932,587 42	6,692,462 09	29,038,414 66	85,141,593 61
1875.....	41,120,645 98	21,497,626 27	8,384,656 82	29,456,216 22	71,070,702 98
1876.....	38,070,888 64	18,963,309 82	5,966,558 17	28,257,395 69	73,599,661 04
1877.....	37,082,735 90	14,959,935 36	5,277,007 22	27,963,752 27	58,926,532 53
1878.....	32,154,147 85	17,365,301 87	4,629,280 28	27,137,019 08	53,177,703 57
1879.....	40,425,660 73	15,125,126 84	5,206,109 08	35,121,482 39	65,741,555 49
1880.....	38,116,916 22	13,536,984 74	5,945,457 09	56,777,174 44	54,713,529 76
1881.....	40,466,460 55	15,686,671 66	6,514,161 09	50,059,279 62	64,416,324 71
1882.....	43,570,494 19	15,032,046 26	9,736,747 40	61,345,193 95	57,219,750 98
1883.....	48,911,382 93	15,283,437 17	7,362,590 34	66,012,573 64	68,678,022 21
1884.....	39,429,603 36	17,292,601 44	6,475,999 29	55,429,228 06	70,920,433 70
	4,486,046,973 51	1,076,103,032 50	217,248,033 34	780,087,610 84	1,776,555,532 62

* Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The out-
 ance in the Treasury June 30, 1883, as shown by this statement, includes the amount deposited with

STATES from March 4, 1789, to June 30, 1884, &c.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199 28	\$1,717,900 11	\$77,395,090 30	\$609,616,141 68	\$1,906,433,331 37	\$33,933,657 89
1866	385,954,731 43	58,476 51	133,067,624 91	620,263,249 10	1,139,344,081 95	165,301,654 76
	5,152,771,550 43	7,611,003 56	502,689,519 27	2,374,677,103 12	8,037,749,176 38	.....
	*4,481,506 24	.....	*2,868 48	*100 31	*4,484,555 03	*4,484,555 03
	5,157,253,116 67	7,611,003 56	502,692,407 75	2,374,677,203 43	8,042,233,781 41	160,817,099 73
1867	202,947,793 87	10,813,349 38	143,781,591 91	735,536,980 11	1,062,079,655 27	198,076,537 09
1868	229,915,088 11	7,001,151 04	140,424,045 71	692,549,685 88	1,062,889,970 74	158,936,082 87
1869	190,496,354 95	1,674,680 05	130,694,242 80	261,912,718 31	584,777,996 11	183,781,985 76
1870	104,421,507 15	15,996,555 60	129,235,498 00	393,254,282 13	702,907,842 88	177,604,116 51
1871	157,583,827 58	9,016,794 74	125,576,565 93	389,503,670 65	691,680,858 90	138,019,122 15
1872	153,201,856 19	6,958,266 76	117,357,839 72	405,007,307 54	682,525,270 21	134,666,001 85
1873	180,488,636 90	5,105,919 99	104,750,688 44	233,699,352 58	524,044,597 91	159,293,673 41
1874	194,118,985 00	1,395,073 55	107,119,815 21	422,065,060 23	724,698,933 99	178,833,339 54
1875	171,529,848 27	.....	103,093,544 57	407,377,492 48	682,000,885 32	172,804,061 32
1876	104,857,813 36	.....	100,243,271 23	449,345,272 80	714,446,357 89	149,909,877 21
1877	144,209,963 28	.....	97,124,511 58	323,965,424 05	565,299,596 91	214,887,645 88
1878	134,463,432 15	.....	102,500,874 65	353,676,944 90	590,641,271 70	286,591,453 88
1879	161,619,934 53	.....	105,327,949 00	699,445,809 16	966,393,692 69	386,832,588 65
1880	169,090,062 25	2,795,320 42	95,757,575 11	432,590,280 41	700,233,238 19	231,940,064 44
1881	177,142,897 63	1,061,248 78	82,508,741 18	165,152,335 05	425,865,222 64	280,607,668 37
1882	186,904,232 78	.....	71,077,206 79	271,646,299 55	529,627,739 12	247,349,258 62
1883	206,248,006 29	.....	59,160,131 25	590,083,829 96	855,491,967 50	346,087,437 07
1884	189,547,865 85	.....	54,578,378 48	260,520,690 50	504,646,934 83	396,839,758 16
	8,336,041,182 81	69,429,363 87	2,373,004,879 31	9,872,010,639 72	20,650,486,065 71	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The balance States, \$28,101,644.91.

TABLE I.—STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May, 1869, to and including June 30, 1884.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		Cr.	
July 1, 1868	To $\frac{1}{2}$ of 1 per cent. on the principal of the public debt, being for the three months from April 1 to June 30, 1868.....		June 30, 1869	By amount of principal purchased, \$8,691,000, including \$1,000 donation, estimated in gold.....	\$7,261,437 30
June 30, 1869	To interest on \$8,691,000, being amount of principal of public debt purchased during fiscal year 1869 on this account.....	\$6,529,219 63		By accrued interest on the amount of purchases in 1869..	136,392 56
	Balance to new account.....	196,590 00 672,020 23			
		7,397,829 86			7,397,829 86
July 1, 1869	To 1 per cent. on the principal of the public debt on June 30, 1869, \$2,588,452,213.94.....	25,884,522 14	July 1, 1869	By balance from last year.....	672,020 23
June 30, 1870	To interest on \$8,691,000, amount of redemption in 1869..	521,460 00	June 30, 1870	By amount of principal purchased, \$28,151,900, estimated in gold.....	25,893,143 57
	To interest on \$28,151,900, amount of principal of public debt purchased during fiscal year 1870 on this account.	1,254,897 00		By accrued interest on account of purchases in 1870....	351,003 54
		27,660,879 14		By balance to new account.....	744,711 80
					27,660,879 14
July 1, 1870	To balance from last year.....	744,711 80	June 30, 1871	By amount of principal purchased, \$29,936,250, estimated in gold.....	28,694,017 73
June 30, 1871	To 1 per cent. on the principal of the public debt on June 30, 1870, \$2,480,672,427.81.....	24,806,724 28		By accrued interest on account of purchases in 1871....	367,782 53
	To interest on redemption of 1869, \$8,691,000.....	521,460 00		By balance to new account.....	257,474 32
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on \$29,936,250, amount of principal of public debt purchased during fiscal year 1871 on this account.	1,557,264 50			
		29,319,274 58			29,319,274 58
July 1, 1871	To balance from last year.....	257,474 32	June 30, 1872	By amount of principal purchased, \$32,618,450, estimated in gold.....	32,248,645 22
June 30, 1872	To 1 per cent. on the principal of the public debt on June 30, 1871, \$2,353,211,332.32.....	23,532,113 32		By accrued interest on account of purchases in 1872....	430,908 38
	To interest on redemption of 1869, \$8,691,000.....	521,460 00			
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00			
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00			
	To interest on redemption of \$32,618,450, amount of principal of public debt purchased during fiscal year 1872 on this account.....	2,059,325 50			
	To balance to new account.....	2,823,891 46			
		32,679,553 60			32,679,553 60

July 1, 1872	To 1 per cent. on the principal of the public debt on June 30, 1872, \$2,253,251,328.78	22,532,513 29	July 1, 1872	By balance from last year	2,823,891 46
June 30, 1873	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1873	By amount of principal purchased, \$28,678,000, estimated in gold	28,457,562 83
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1873	392,385 45
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of \$28,678,000, amount of principal of public debt purchased during fiscal year 1873 on this account	1,725,881 50			
	To balance to new account	1,451,588 95			
		<u>31,673,839 74</u>			<u>31,673,839 74</u>
July 1, 1873	To 1 per cent. on the principal of the public debt on June 30, 1873, \$2,234,482,993.20	22,344,829 93	July 1, 1873	By balance from last year	1,451,588 95
June 30, 1874	To interest on redemption of 1869, \$8,691,000	521,460 00	June 30, 1874	By amount of principal purchased, \$12,936,450, estimated in gold	12,872,850 74
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By accrued interest on account of purchases in 1874	222,586 28
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	16,205,421 96
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of \$12,936,450, amount of principal of public debt purchased during fiscal year 1874 on this account	823,082 00			
		<u>30,852,447 93</u>			<u>30,852,447 93</u>
July 1, 1874	To 1 per cent. on the principal of the public debt on June 30, 1874, \$2,251,690,468.43	22,516,904 68	June 30, 1875	By amount of principal redeemed, estimated in gold	25,170,400 00
June 30, 1875	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1875	353,061 56
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By balance	5,996,039 62
	To interest on redemption of 1871, \$29,936,250	1,796,175 00			
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of \$25,170,400, amount of principal of public debt "paid" during fiscal year 1875 on this account	541,793 50			
		<u>31,519,501 18</u>			<u>31,519,501 18</u>

TABLE I.—*STATEMENT showing the CONDITION of the SINKING-FUND, &c.*—Continued.

DR.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH SINKING-FUND.		CR.	
July 1, 1875	To 1 per cent. on the principal of the public debt on June 30, 1875, \$2,232,284,531.05.....	\$22,322,845 32	June 30, 1876	By amount of principal redeemed, estimated in gold.....	\$18,444,050 00
June 30, 1876	To interest on redemption of 1869, \$8,691,000.....	521,400 00		By accrued interest on account of redemption in 1876.....	257,517 91
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00		By amount of fractional currency redeemed.....	7,062,142 09
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00		By amount of legal-tenders redeemed.....	5,999,296 09
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00		By amount of certificates of indebtedness redeemed.....	678,000 00
	To interest on redemption of 1873, \$28,678,000.....	1,720,680 00		By balance.....	1,143,769 82
	To interest on redemption of 1874, \$12,936,450.....	776,087 00			
	To interest on redemption of 1875, \$25,170,400.....	1,510,224 00			
	To interest on redemption of \$32,183,488.09, amount of principal of public debt "paid" during fiscal year 1876 on this account.....	1,291,083 50			
		33,584,775 82			33,584,775 82
July 1, 1876	To 1 per cent. on the principal of the public debt on June 30, 1876, \$2,180,395,067.15.....	21,803,950 67	June 30, 1877	By amount of principal redeemed, estimated in gold.....	447,500 00
June 30, 1877	To interest on redemption of 1869, \$8,691,000.....	521,400 00		By accrued interest on account of redemption in 1877.....	5,776 52
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00		By amount of fractional currency redeemed.....	14,043,458 05
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00		By amount of legal-tenders redeemed.....	10,007,952 00
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00		By balance.....	9,225,146 63
	To interest on redemption of 1873, \$28,678,000.....	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450.....	776,087 00			
	To interest on redemption of 1875, \$25,170,400.....	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09.....	1,931,009 28			
	To interest on redemption of \$24,498,919.05, amount of principal of public debt "paid" during fiscal year 1877 on this account.....	24,026 25			
		33,729,833 20			33,729,833 20
July 1, 1877	To 1 per cent. on the principal of the public debt on June 30, 1877, \$2,205,301,392.10.....	22,053,013 92	June 30, 1878	By amount of principal redeemed, estimated in gold.....	73,950 00
June 30, 1878	To interest on redemption of 1869, \$8,691,000.....	521,400 00		By accrued interest on account of redemption in 1878.....	3,855,368 57
	To interest on redemption of 1870, \$28,151,900.....	1,689,114 00		By amount of fractional currency redeemed.....	13,083,316 00
	To interest on redemption of 1871, \$29,936,250.....	1,796,175 00		By amount of legal-tenders redeemed.....	18,415,557 31
	To interest on redemption of 1872, \$32,618,450.....	1,957,107 00		By balance.....	
	To interest on redemption of 1873, \$28,678,000.....	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450.....	776,087 00			
	To interest on redemption of 1875, \$25,170,400.....	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09.....	1,931,009 28			
	To interest on redemption of 1877, \$24,498,919.05.....	1,469,934 60			
	To interest on redemption of \$17,012,634.57, amount of principal of public debt "paid" during fiscal year 1878 on this account.....	4,197 00			
		35,429,001 80			35,429,001 80

July 1, 1878	To 1 per cent. on the principal of the public debt on June 30, 1878, \$2,256,205,892.53	22,562,058 93	June 30, 1879	By amount of principal redeemed, estimated in gold...	18,500 00
June 30, 1879	To interest on redemption of 1869, \$8,691,000	521,460 00		By accrued interest on account of redemption in 1879...	308 77
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	705,162 99
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	36,231,632 87
	To interest on redemption of 1872, \$32,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, \$17,012,634.57	1,020,758 07			
	To interest on redemption of \$723,662.99, amount of principal of public debt "paid" during fiscal year 1879 on this account	996 75			
		<u>36,955,604 63</u>			
July 1, 1879	To 1 per cent. on the principal of the public debt on June 30, 1879, \$2,349,567,482.04	23,495,674 82	June 30, 1880	By amount of principal redeemed in 1880	73,652,900 00
June 30, 1880	To balance from fiscal year 1874	\$16,305,421 96		By accrued interest on account of redemption in 1880	935,951 60
	To balance from fiscal year 1875	5,996,039 62		By amount of premium paid	2,795,320 42
	To balance from fiscal year 1876	1,143,769 82		By amount of fractional currency redeemed	251,717 41
	To balance from fiscal year 1877	9,225,146 63		By balance	49,817,128 78
	To balance from fiscal year 1878	18,415,557 31			
	To balance from fiscal year 1879	36,231,632 87			
	To interest on redemption of 1869, \$8,691,000	87,317,568 21			
	To interest on redemption of 1870, \$28,151,900	521,460 00			
	To interest on redemption of 1871, \$29,936,250	1,689,114 00			
	To interest on redemption of 1872, \$32,618,450	1,796,175 00			
	To interest on redemption of 1873, \$28,678,000	1,957,107 00			
	To interest on redemption of 1874, \$12,936,450	1,720,680 00			
	To interest on redemption of 1875, \$25,170,400	776,087 00			
	To interest on redemption of 1876, \$32,183,488.09	1,510,224 00			
	To interest on redemption of 1877, \$24,498,910.05	1,931,009 28			
	To interest on redemption of 1878, \$17,012,634.57	1,469,934 60			
	To interest on redemption of 1879, \$723,662.99	1,020,758 07			
	To interest on redemption of \$73,904,617.41, amount of principal of public debt "paid" during fiscal year 1880 on this account	43,419 78			
		<u>2,203,806 45</u>			
		<u>127,453,018 21</u>			
					<u>127,453,018 21</u>

TABLE I.—STATEMENT showing the CONDITION of the SINKING-FUND, &c.—Continued.

Dr.		THE SECRETARY OF THE TREASURY IN ACCOUNT WITH THE SINKING-FUND.		Cr.	
July 1, 1880	To balance from last year	\$49,817,128 78	June 30, 1881	By amount of principal redeemed in 1881	\$74,371,200 00
	To 1 per cent. on the principal of the public debt on June 30, 1880, \$2,120,415,370.63	21,204,153 71		By accrued interest on account of redemption in 1881	707,421 61
June 30, 1881	To interest on redemption of 1869, \$8,691,000	521,460 00		By amount of premium paid	1,061,248 78
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By amount of fractional currency redeemed	109,001 05
	To interest on redemption of 1871, \$29,936,250	1,796,175 00		By balance	16,305,873 47
	To interest on redemption of 1872, \$82,618,450	1,957,107 00			
	To interest on redemption of 1873, \$28,678,000	1,720,680 00			
	To interest on redemption of 1874, \$12,936,450	776,087 00			
	To interest on redemption of 1875, \$25,170,400	1,510,224 00			
	To interest on redemption of 1876, \$32,183,488.09	1,931,009 28			
	To interest on redemption of 1877, \$24,498,910.05	1,469,934 60			
	To interest on redemption of 1878, \$17,012,634.57	1,020,758 07			
	To interest on redemption of 1879, \$723,602.99	43,419 78			
	To interest on redemption of 1880, \$73,904,617.41	4,161,762 04			
	To interest on redemption of \$74,480,351.05, amount of principal of public debt "paid" during fiscal year 1881 on this account	2,935,731 65			
		<u>92,554,744 91</u>			<u>92,554,744 91</u>
July 1, 1881	To balance from last year	16,305,873 47	June 30, 1882	By amount of principal redeemed in 1882	60,079,150 00
	To 1 per cent. on the principal of the public debt on June 30, 1881, \$2,069,013,569.58	20,690,135 70		By accrued interest on account of redemption in 1882	612,039 53
June 30, 1882	To interest on redemptions prior to 1882	22,638,857 83		By amount of fractional currency redeemed	58,765 55
	To interest on redemption of \$60,137,855.55, amount of principal of public debt "paid" during fiscal year 1882 on this account	1,576,337 23		By balance	461,309 15
		<u>61,211,204 23</u>			<u>61,211,204 23</u>
July 1, 1882	To balance from last year	461,309 15	June 30, 1883	By amount of principal redeemed in 1883	44,850,700 00
	To 1 per cent. on the principal of the public debt on June 30, 1882, \$1,918,312,994.03	19,183,129 94		By accrued interest on account of redemption in 1883	329,761 48
June 30, 1883	To interest on redemptions prior to 1883	24,778,517 16		By amount of fractional currency redeemed	46,556 96
	To interest on redemption of \$44,897,256.96, amount of principal of public debt "paid" during fiscal year 1883 on this account	1,427,378 90		By balance	623,316 71
		<u>45,850,335 15</u>			<u>45,850,335 15</u>

July 1, 1883	To balance from last year.....	623,316 71	June 30, 1884	By amount of principal redeemed in 1884	46,769,660 00
	To 1 per cent. on the principal of the public debt on			By accrued interest on account of redemptions in 1884.	318,879 93
	June 30, 1883, \$1,884,171,728.07.....	18,841,717 28		By amount of fractional currency redeemed	20,629 50
June 30, 1884	To interest on redemptions prior to 1884	26,351,707 08		By balance	743 32
	To interest on redemption of \$46,790,229.50, amount of				
	principal of public debt "paid" during fiscal year				
	1884 on this account	1,293,111 68			
		47,109,852 75			47,109,852 75

TABLE K.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND during each fiscal year from its institution in May, 1869, to and including June 30, 1884.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1869.							
Five-twenties of 1862	\$1,621,000 00	\$253,822 84	\$1,874,822 84	\$1,349,970 02	\$16,210 00	\$7,384 60	\$8,825 40
Five-twenties of March, 1864	70,000 00	11,725 00	81,725 00	57,552 82	700 00	218 63	481 37
Five-twenties of June, 1864	1,051,000 00	161,946 45	1,212,946 45	873,205 61	10,510 00	1,470 42	9,039 58
Five-twenties of 1865	465,000 00	74,969 00	539,969 00	387,566 28	4,650 00	2,683 54	1,966 46
Consols, 1865	461,000 00	73,736 80	534,736 80	387,903 26	13,830 00	429 04	13,400 96
Consols, 1867	4,718,000 00	749,208 08	5,467,208 08	3,948,586 11	141,540 00	116,032 25	25,507 65
Consols, 1868	305,000 00	49,442 50	354,442 50	256,653 20	9,150 00	8,173 98	976 02
Total	8,691,000 00	1,374,850 67	10,065,850 67	7,261,437 30	196,590 00	136,392 56	60,197 44
JUNE 30 1870.							
Five-twenties of 1862	3,542,050 00	493,479 42	4,035,529 42	3,263,099 51	160,919 50	45,994 49	114,925 01
Five-twenties of March, 1864	85,000 00	15,742 87	100,742 87	75,658 54	5,350 00	1,080 99	4,260 01
Five-twenties of June, 1864	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,944 00	115,888 00
Five-twenties of 1865	2,790,250 00	361,735 43	3,151,985 43	2,606,636 20	105,257 50	37,113 53	68,143 97
Consols, 1865	11,532,150 00	1,454,778 37	12,986,928 37	10,611,736 97	495,421 50	145,518 29	349,903 21
Consols, 1867	5,882,550 00	861,763 73	6,744,313 73	5,309,810 90	302,734 50	66,111 51	236,622 99
Consols, 1868	348,500 00	53,363 95	401,863 95	308,573 16	19,380 00	5,238 73	14,141 27
Total	28,151,900 00	3,747,053 68	31,898,953 68	25,893,143 57	1,254,897 00	351,003 54	903,893 46
JUNE 30, 1871.							
Five-twenties of 1862	2,792,950 00	227,607 56	3,020,557 56	2,680,209 05	145,975 00	36,637 80	109,317 20
Five-twenties of March, 1864	23,500 00	2,277 20	31,777 20	23,590 88	1,240 00	388 35	831 65
Five-twenties of June, 1864	3,967,350 00	340,529 63	4,307,879 63	3,847,182 42	201,375 00	51,703 46	149,671 54
Five-twenties of 1865	6,768,600 00	574,923 00	7,343,523 00	6,525,231 42	331,933 50	92,259 58	239,673 92
Consols, 1865	10,222,200 00	850,949 79	11,073,149 79	9,762,387 78	522,117 00	109,455 28	412,661 72
Consols, 1867	6,103,050 00	541,559 41	6,644,609 41	5,800,618 37	351,528 00	76,745 93	274,782 07
Consols, 1868	52,600 00	4,784 61	57,384 61	49,797 81	3,096 00	572 13	2,523 87
Total	29,936,250 00	2,542,631 20	32,478,881 20	28,694,017 73	1,557,264 50	367,782 53	1,189,481 97

JUNE 30, 1872.

Five-twenties of 1862.....	6,417,850 00	764,055 21	7,181,905 21	6,345,391 98	427,849 00	75,179 43	352,669 57
Five-twenties of March, 1864.....	127,100 00	14,959 03	142,059 03	126,123 46	8,894 00	1,338 70	7,555 30
Five-twenties of June, 1864.....	3,604,650 00	438,656 16	4,043,306 16	3,573,223 63	246,001 50	57,449 80	188,551 70
Five-twenties of 1865.....	3,635,200 00	436,838 70	4,072,038 70	3,594,747 85	246,562 00	37,817 37	208,744 63
Consols, 1865.....	11,783,900 00	1,436,989 46	13,225,889 46	11,660,785 89	707,334 00	149,248 21	558,085 79
Consols, 1867.....	6,958,900 00	833,600 15	7,792,500 15	6,863,777 39	417,534 00	108,487 92	309,046 08
Consols, 1868.....	85,850 00	9,951 63	95,801 63	84,595 02	5,151 00	1,386 95	3,764 05
Total.....	32,618,450 00	3,935,050 34	36,553,500 34	32,248,645 22	2,059,325 50	430,908 38	1,628,417 12

JUNE 30, 1873.

Five-twenties of 1862.....	7,137,100 00	925,783 87	8,062,883 87	7,089,542 58	431,450 50	101,960 57	329,489 93
Five-twenties of March, 1864.....	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	813 70	2,686 30
Five-twenties of June, 1864.....	3,741,150 00	480,684 37	4,221,834 37	3,715,211 22	223,270 50	42,216 46	181,054 04
Five-twenties of 1865.....	1,939,850 00	250,635 93	2,210,485 93	1,943,488 93	120,266 50	23,744 47	96,522 03
Consols, 1865.....	10,768,250 00	1,371,187 17	12,139,437 17	10,668,617 09	646,095 00	145,069 34	501,025 66
Consols, 1867.....	4,402,100 00	553,610 89	4,955,710 89	4,373,781 76	264,126 00	69,632 51	194,493 49
Consols, 1868.....	619,550 00	81,983 44	701,533 44	617,140 34	37,173 00	8,948 40	28,224 60
Total.....	28,678,000 00	3,671,258 17	32,349,258 17	28,457,562 83	1,725,881 50	392,385 45	1,333,496 05

JUNE 30, 1874.

Five-twenties of 1862.....	1,421,700 00	161,219 79	1,582,919 79	1,415,391 05	99,519 00	31,743 95	67,775 05
Five-twenties of June, 1864.....	2,020,550 00	218,457 39	2,239,007 39	2,012,051 32	141,438 50	48,013 46	93,425 04
Five-twenties of 1865.....	1,247,250 00	135,577 95	1,382,827 95	1,241,571 69	87,307 50	29,348 19	57,959 31
Consols, 1865.....	3,393,650 00	360,964 62	3,754,614 62	3,374,934 42	203,619 00	46,489 33	157,129 67
Consols, 1867.....	4,051,000 00	432,348 18	4,483,348 18	4,029,975 86	243,060 00	55,976 97	187,083 03
Consols, 1868.....	802,300 00	86,505 62	888,805 62	798,926 40	48,138 00	11,014 38	37,123 62
Total.....	12,936,450 00	1,395,073 55	14,331,523 55	12,872,850 74	823,082 00	222,586 28	600,495 72

JUNE 30, 1875.

Five-twenties of 1862.....	25,170,400 00			25,170,400 00	541,973 50	353,061 56	188,911 94
----------------------------	---------------	--	--	---------------	------------	------------	------------

JUNE 30, 1876.

Five-twenties of 1862.....	5,785,200 00			5,785,200 00	404,964 00	54,745 72	350,218 28
Five-twenties of June, 1864.....	10,869,600 00			10,869,600 00	760,872 00	171,966 33	588,905 67
Five-twenties of 1865.....	1,789,250 00			1,789,250 00	125,247 50	30,805 86	94,441 64
Total.....	18,444,050 00			18,444,050 00	1,291,083 50	257,517 91	1,033,565 59

TABLE K.—STATEMENT showing the PURCHASE of BONDS on account of the SINKING-FUND, &c.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
JUNE 30, 1877.							
Five-twenties of 1862.....	\$81,200 00	.....	.....	\$81,200 00	\$4,352 25	\$1,181 67	\$3,170 58
Five-twenties of June, 1864.....	178,900 00	.....	.....	178,900 00	9,943 50	1,323 60	8,619 90
Five-twenties of 1865.....	180,350 00	.....	.....	180,350 00	9,519 00	3,141 08	6,377 92
Consols, 1865.....	6,050 00	.....	.....	6,050 00	181 50	108 97	72 53
Consols, 1867.....	1,000 00	.....	.....	1,000 00	30 00	21 20	8 80
Total.....	447,500 00	.....	.....	447,500 00	24,026 25	5,776 52	18,249 73
JUNE 30, 1878.							
Five-twenties of 1862.....	17,900 00	.....	.....	17,900 00	966 00	192 65	773 35
Five-twenties of June, 1864.....	15,900 00	.....	.....	15,900 00	834 00	78 41	755 59
Five-twenties of 1865.....	2,350 00	.....	.....	2,350 00	129 00	40 92	88 08
Consols, 1865.....	23,600 00	.....	.....	23,600 00	1,416 00	273 35	1,142 65
Consols, 1867.....	5,700 00	.....	.....	5,700 00	342 00	134 76	207 24
Consols, 1868.....	8,500 00	.....	.....	8,500 00	510 00	89 83	420 17
Total.....	73,950 00	.....	.....	73,950 00	4,197 00	809 92	3,387 08
JUNE 30, 1879.							
Five-twenties of 1862.....	2,650 00	.....	.....	2,650 00	165 75	40 35	125 40
Five-twenties of June, 1864.....	3,150 00	.....	.....	3,150 00	94 50	18 53	75 97
Five-twenties of 1865.....	1,850 00	.....	.....	1,850 00	85 50	41 22	44 28
Consols, 1865.....	1,700 00	.....	.....	1,700 00	102 00	41 49	60 51
Consols, 1867.....	9,050 00	.....	.....	9,050 00	543 00	166 62	376 38
Consols, 1868.....	100 00	.....	.....	100 00	6 00	56 00	5 44
Total.....	18,500 00	.....	.....	18,500 00	996 75	308 77	687 98
JUNE 30, 1880.							
Five-twenties of 1862.....	100 00	.....	.....	100 00	4 00	67	3 33
Five-twenties of June, 1864.....	100 00	.....	.....	100 00	4 00	49	3 51
Five-twenties of 1865.....	250 00	.....	.....	250 00	14 50	5 85	8 65
Ten-forties of 1864.....	676,050 00	.....	.....	676,050 00	28,168 75	12,872 65	15,296 10
Loan of February, 1861.....	2,837,000 00	\$74,161 95	.....	2,911,161 95	85,110 00	47,540 20	37,569 80
Loan of July and August, 1861.....	32,064,250 00	1,370,085 04	.....	33,440,335 04	1,165,807 50	518,148 79	647,658 71
Loan of March, 1863.....	12,797,150 00	549,035 18	.....	13,346,185 18	484,747 50	213,179 29	271,568 21
Oregon war debt.....	202,550 00	8,273 02	.....	210,823 02	9,787 50	3,662 56	6,124 94
Funded loan of 1881.....	23,575,450 00	662,206 97	.....	24,237,656 97	415,162 70	130,349 36	284,813 34
Funded loan of 1907.....	1,500,000 00	125,558 26	.....	1,625,558 26	15,000 00	10,191 74	4,808 26
Total.....	73,652,900 00	2,795,320 42	.....	76,448,220 42	2,203,806 45	935,951 60	1,267,854 85

JUNE 30, 1881.							
Five-twenties of June, 1864.....	50 00			50 00	3 50	25	3 25
Five-twenties of 1865.....	100 00			100 00	7 00	1 74	5 26
Five-twenties of 1862.....	3,000 00			3,000 00	210 00	80 22	129 78
Loan of February, 1861.....	7,775,000 00	51,277 58		7,826,277 58	462,390 00	160,072 88	302,317 12
Loan of July and August, 1861.....	16,712,450 00	488,876 11		17,201,326 11	1,002,747 00	200,043 95	802,703 05
Loan of March, 1863.....	7,057,100 00	199,514 62		7,256,614 62	361,315 50	83,330 51	277,984 09
Oregon war debt.....	54,250 00	1,408 65		55,658 65	2,584 50	551 11	2,033 39
Funded loan of 1881.....	42,769,400 00	320,171 82		43,089,571 82	1,106,474 15	263,342 94	843,131 21
Total.....	74,371,350 00	1,061,248 78		75,432,598 78	2,935,731 65	707,423 60	2,228,308 05
JUNE 30, 1882.							
Loan of July and August, 1861, continued at 3½ per cent.....	55,215,850 00			55,215,850 00	1,368,894 64	579,493 12	789,401 50
Loan of March, 1863, continued at 3½ per cent.....	2,637,850 00			2,637,850 00	91,701 75	25,771 80	65,929 95
Funded loan of 1881, continued at 3½ per cent.....	1,000 00			1,000 00	23 33	2 78	20 55
Funded loan of 1881.....	2,224,450 00			2,224,450 00	115,717 53	6,771 83	108,945 70
Total.....	60,079,150 00			60,079,150 00	1,576,337 23	612,039 53	964,297 70
JUNE 30, 1883.							
Five-twenties of 1862.....	100 00			100 00	5 50	14 18	8 68
Funded loan of 1881.....	41,300 00			41,300 00	1,716 66	138 13	1,578 53
Loan of July and August, 1861, continued at 3½ per cent.....	661,750 00			661,750 00	20,760 25	5,293 40	15,466 85
Loan of March, 1863, continued at 3½ per cent.....	34,128,150 00			34,128,150 00	1,171,034 37	186,913 66	984,120 71
Funded loan of 1881, continued at 3½ per cent.....	10,019,400 00			10,019,400 00	233,862 12	137,402 11	96,460 01
Total.....	44,850,700 00			44,850,700 00	1,427,378 90	329,761 48	1,097,617 42
JUNE 30, 1884.							
Five-twenties of 1862.....	200 00			200 00	9 50	13 35	3 85
Funded loan of 1881.....	5,200 00			5,200 00	187 08	164 24	22 84
Loan of March, 1863, continued at 3½ per cent.....	422,550 00			422,550 00	14,789 25	2,823 94	11,965 31
Loan of July and August, 1861, continued at 3½ per cent.....	566,250 00			566,250 00	19,818 75	7,069 86	12,748 89
Funded loan of 1881, continued at 3½ per cent.....	33,221,450 00			33,221,450 00	1,018,178 97	276,923 93	741,253 04
Loan of July 12, 1882.....	12,553,950 00			12,553,950 00	240,130 13	31,884 61	208,245 52
Total.....	46,769,600 00			46,769,600 00	1,293,111 68	318,879 93	974,231 75
Grand total.....	484,890,150 00	20,522,486 81	157,677,967 61	483,162,326 59	18,915,683 41	5,422,589 56	13,493,093 85

TABLE L.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1876 to 1885, inclusive, together with the COIN VALUE of such APPROPRIATIONS computed upon the average price of gold for each year in question.*

	1st session 44th Congress. Fiscal year 1877.	2d session 44th Congress. Fiscal year 1878.	1st and 2d sessions 45th Congress. Fiscal year 1879.	3d session 45th Congress, and 1st session 46th Congress. Fiscal year 1880.	2d session 46th Congress. Fiscal year 1881.	3d session 46th Congress. Fiscal year 1882.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress. Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.
To supply deficiencies for the service of the various branches of the Government.....	\$834,695 66	\$2,547,186 31	\$15,213,259 21	\$4,633,824 55	\$6,118,085 10	\$5,110,862 39	\$9,853,869 30	\$2,832,680 04	\$4,385,836 10
For legislative, executive, and judicial expenses of the Government.....	16,057,020 82	15,756,774 05	15,868,694 50	16,136,230 31	16,532,008 93	17,797,397 61	20,322,907 65	20,763,842 55	21,556,901 65
For sundry civil expenses of the Government.....	15,895,065 58	17,079,256 19	24,968,589 68	19,724,868 56	22,503,508 23	22,011,222 87	25,425,479 45	23,713,404 22	22,846,749 74
For support of the Army.....	27,621,867 00	13,539,932 90	51,279,679 39	26,797,800 00	26,425,800 00	26,687,800 00	27,032,099 18	24,681,250 00	24,454,450 00
For the Naval service.....	12,741,790 90	4,507,017 63	14,153,431 70	14,028,408 95	14,405,797 70	14,500,037 55	14,903,558 98	15,954,247 23	18,831,636 12
For the Indian service.....	5,015,000 00	4,827,665 69	4,734,875 72	4,713,478 58	4,657,262 72	4,587,866 80	5,219,603 91	5,388,655 91	5,903,151 26
For rivers and harbors.....	315,000 00	275,000 00	8,322,700 00	9,577,494 61	8,976,500 00	11,451,300 00	18,588,875 00	670,000 00	14,948,300 00
For forts and fortifications.....	290,065 00	286,604 00	292,805 00	319,547 33	316,234 28	322,435 37	335,557 04	318,657 50	314,563 50
For support of Military Academy.....	5,927,498 00	2,939,725 00	4,222,274 72	5,872,376 10	3,883,420 00	2,152,258 00	1,902,177 90	Indefinite.	Indefinite.
For service of Post-Office Department.....	29,533,500 00	28,533,000 00	29,371,574 00	56,233,200 00	41,644,000 00	68,282,306 68	116,000,000 00	*86,575,000 00	†20,810,000 00
For invalid and other pensions, including deficiencies.....	1,188,797 50	1,140,747 50	1,087,535 00	1,097,735 00	1,180,335 00	1,191,435 00	1,256,655 00	1,296,255 00	1,225,140 00
For consular and diplomatic service.....				253,300 00	335,500 00	427,280 00	405,640 00		480,190 00
For service of Agricultural Department.....					3,425,257 35	3,379,571 44	3,496,060 47	3,505,494 97	3,594,255 54
For expenses of the District of Columbia.....	4,134,691 93	1,425,091 49	2,226,390 29	2,995,123 77	4,959,332 01	1,128,006 15	5,888,993 69	1,806,438 75	7,800,003 86
For miscellaneous.....									
Totals.....	124,122,010 92	88,356,983 13	172,016,809 21	162,404,647 76	155,830,841 32	179,578,999 86	251,428,117 57	187,911,566 17	137,451,397 77
Coin value of one dollar paper currency.....	92.7	97.6	99.8	100	109	100	100	100	100
Coin value of amount appropriated.....	115,061,104 12	86,236,415 53	171,672,775 59	162,404,647 76	155,830,841 32	179,578,999 86	251,428,117 57	187,911,566 17	137,451,397 77

*And reappropriation of unexpended balances, estimated at \$38,000,000.

†For six months ending December 31, 1884.

‡And reappropriation of unexpended balances, estimated at \$66,000,000.

TABLE M.—STATEMENT showing the AMOUNT of NOTES, SILVER CERTIFICATES, and FRACTIONAL SILVER COIN OUTSTANDING at the CLOSE of EACH FISCAL YEAR from 1860 to 1884, inclusive.

Year ended June 30—	State-bank circulation.	National-bank circulation.	Demand notes.	Legal-tender notes.	One and two year notes of 1863.	Compound-interest notes.	Silver certificates.	Fractional currency, paper.	Fractional currency, silver.	Total amount in currency.	Value of paper dollar as compared with coin July 1 of each year.	Value of currency in gold.
1860.	\$207,102,477 00									\$207,102,477 00		
1861.	202,005,767 00									202,005,767 00		
1862.	183,792,079 00									333,452,079 00	\$0 86.6	\$288,769,500 41
1863.	238,677,218 00		\$53,040,000 00	\$96,620,000 00						649,867,282 75	76.6	497,798,338 59
1864.	179,157,717 00	\$31,235,279 00	3,351,019 75	297,767,114 00	\$89,879,475 00			\$20,192,456 00		833,718,984 34	38.7	322,649,246 94
1865.	142,919,638 00	146,137,860 00	786,999 25	431,178,670 84	153,471,450 00	\$15,000,000 00		22,694,877 25		983,318,685 76	70.4	692,256,354 77
1866.	19,996,163 00	281,479,908 00	472,603 00	432,687,966 00	42,338,710 00	193,756,060 00		25,005,828 76		891,904,685 96	66.0	588,057,092 73
1867.	4,484,112 00	298,625,379 00	272,162 00	400,619,266 00	3,454,230 00	159,012,140 00		27,070,876 96		826,927,153 32	71.7	592,906,769 07
1868.	3,163,771 00	299,762,855 00	208,432 00	371,783,597 00	1,123,630 00	122,394,480 00		28,307,523 52		720,412,002 75	70.1	505,009,234 52
1869.	2,558,874 00	299,929,624 00	141,723 00	356,000,000 00	555,492 00	28,101,810 00		32,026,951 75		693,946,056 61	73.5	510,050,351 61
1870.	2,222,793 00	299,766,384 00	123,739 25	356,000,000 00	347,772 00	2,871,410 00		32,114,637 36		700,375,899 48	85.6	599,521,769 95
1871.	1,968,058 00	318,201,241 00	106,256 00	356,000,000 00	248,272 00	2,152,910 00		39,878,684 48		717,875,751 06	89.0	638,909,418 44
1872.	1,700,935 00	337,664,795 00	96,505 50	356,000,000 00	198,572 00	768,500 00		40,855,835 27		738,570,903 52	87.5	640,249,540 58
1873.	1,294,470 00	347,267,061 00	88,296 25	357,500,000 00	167,522 00	593,520 00		44,799,365 44		750,062,368 94	86.4	648,053,886 76
1874.	1,093,021 00	351,381,032 00	79,967 50	356,000,000 00	142,103 00	479,400 00		45,881,295 67		781,490,916 17	91.0	711,156,733 71
1875.	786,844 00	354,408,008 00	76,732 50	382,000,000 00	127,625 00	415,210 00		42,129,424 19		773,646,728 69	89.2	674,019,947 42
1876.	658,938 00	332,998,336 00	66,917 50	369,772,284 00	113,375 00	367,390 00		34,446,595 39	\$10,926,938 00	749,303,473 89	89.5	671,773,937 62
1877.	521,611 00	317,048,872 00	63,962 50	359,764,332 00	95,723 00	296,630 00		20,403,137 34	33,185,273 00	731,379,542 84	94.7	694,375,246 54
1878.	426,504 00	324,514,284 00	62,297 50	346,681,016 00	90,485 00	274,920 00	\$1,462,600 00	16,547,768 77	39,155,633 00	729,215,508 27	99.4	725,083,924 62
1879.	352,452 00	329,691,697 00	61,470 00	346,681,016 00	86,185 00	259,090 00	2,466,950 00	13,842,605 78	39,360,520 00	734,801,994 78	1 00.0	734,801,994 78
1880.	299,790 00	344,505,427 00	60,975 00	346,681,016 00	82,489 00	242,590 00	12,374,270 00	7,214,954 87	24,061,449 00	735,522,956 37	1 00.0	735,522,956 37
1881.	242,967 00	355,042,675 00	60,535 00	346,681,016 00	79,983 00	239,250 00	51,166,530 00	7,105,953 32	19,974,897 41	780,584,808 73	1 00.0	780,584,808 73
1882.	242,967 00	358,742,634 00	59,695 00	346,681,016 00	74,963 00	220,960 00	66,096,710 00	7,047,247 77	19,130,639 36	798,296,234 13	1 00.0	798,296,234 13
1883.	189,233 00	356,073,281 00	58,985 00	346,681,016 00	71,765 00	213,620 00	88,616,831 00	7,000,690 81	18,720,942 95	817,626,384 76	1 00.0	817,626,384 76
1884.	187,978 00	339,499,883 00	58,440 00	346,681,016 00	69,765 00	207,660 00	119,811,691 00	*6,980,061 31	18,379,088 26	831,875,582 57	1 00.0	831,875,582 57

NOTE.—The amount of State and national bank circulation is compiled from the reports of the Comptroller of the Currency at the nearest dates obtainable to the end of each fiscal year; the other amounts are taken from the official printed reports of the Secretary of the Treasury. The one and two year notes of 1863 and the compound interest notes, though having a legal-tender quality for their face values, were, in fact, interest-bearing securities, payable at certain times, as stated on the notes. They entered into circulation for but a few days, if at all, and since maturity those presented have been converted into other interest-bearing bonds or paid for in cash, interest included. The amount of fractional silver in circulation in 1860, 1861, and 1862 cannot be stated. The amounts stated for 1876 and subsequent years are the amounts coined and issued since January, 1876. To these amounts should be added the amount of silver previously coined which has come into circulation.

* Exclusive of \$3,375,934, amount estimated as lost or destroyed, act June 21, 1879.

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1884.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
OLD DEBT.							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	.....	On demand ...	5 and 6 per cent.	.....	Indefinite.....	.....	\$57,665 00
TREASURY NOTES PRIOR TO 1846.							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years.	1 and 2 years from date.	$\frac{1}{10}$ of 1 to 6 per cent.	Par.....	\$51,000,000 00	\$47,002,900 00	82,525 85
TREASURY NOTES OF 1846.							
Act of July 22, 1846 (9 Statutes, 39).....	1 year	One year from date.	$\frac{1}{10}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par.....	10,000,000 00	7,687,800 00	5,900 00
MEXICAN INDEMNITY.							
Act of August 10, 1846 (9 Statutes, 94).....	5 years.....	5 years from date.	5 per cent. ..	Par.....	\$20,000 00	303,573 92	1,104 91
TREASURY NOTES OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	1 and 2 years.	1 and 2 years from date.	5 $\frac{1}{2}$ and 6 per cent.	Par.....	23,000,000 00	*26,122,100 00	950 00
LOAN OF 1847.							
Act of January 28, 1847 (9 Statutes, 118).....	20 years.....	January 1, 1868	6 per cent. ..	1 $\frac{1}{4}$ to 2 per cent. prem'm.	23,000,000 00	†28,230,350 00	1,250 00
BOUNTY-LAND SCRIP.							
Act of February 11, 1847 (9 Statutes, 125).....	Indefinite...	At the pleasure of the government.	6 per cent. ..	Par.....	Indefinite.....	233,075 00	3,175 00
TEXAN INDEMNITY STOCK.							
Act of September 9, 1850 (9 Statutes, 447).....	14 years.....	January 1, 1865	5 per cent. ..	Par.....	10,000,000 00	5,000,000 00	20,000 00
TREASURY NOTES OF 1857.							
Act of December 23, 1857 (11 Statutes, 257).....	1 year.....	1 year from date.	3 to 6 per cent.	Par.....	Indefinite.....	52,778,900 00	1,700 00
LOAN OF 1858.							
Act of June 14, 1858 (11 Statutes, 365).....	15 years.....	January 1, 1874	5 per cent. ..	Average prem'm of 3 $\frac{1}{16}$ %.	20,000,000 00	20,000,000 00	2,000 00

LOAN OF 1860.

Act of June 22, 1860 (12 Statutes, 79)	10 years.....	January 1, 1871	5 per cent...	Par to 1½% per ct. pr'm.	21,000,000 00	7,022,000 00	10,000 00
--	---------------	-----------------	---------------	--------------------------------	---------------	--------------	-----------

LOAN OF FEBRUARY, 1861 (1881s).

Act of February 8, 1861 (12 Statutes, 129)	10 or 20 years	Dec. 31, 1880 ...	6 per cent...	(A.v.) 89.03	25,000,000 00	18,415,000 00	9,000 00
--	----------------	-------------------	---------------	--------------	---------------	---------------	----------

TREASURY NOTES OF 1861.

Act of March 2, 1861 (13 Statutes, 178)	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to 1½% per ct. pr'm.	Indefinite.....	35,364,450 00	3,000 00
---	------------------------	--------------------------------------	---------------	--------------------------------	-----------------	---------------	----------

OREGON WAR DEBT.

Act of March 2, 1861 (12 Statutes, 198)	20 years.....	July 1, 1881.....	6 per cent...	Par	2,800,000 00	1,090,850 00	6,850 00
---	---------------	-------------------	---------------	-----------	--------------	--------------	----------

LOAN OF JULY AND AUGUST, 1861.

The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 313), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7.30 notes issued under the act of July 17, 1861.	20 years.....	After June 30, 1881.	6 per cent...	Par	250,000,000 00	189,321,350 00	210,050 00
---	---------------	-------------------------	---------------	-----------	----------------	----------------	------------

LOAN OF JULY AND AUGUST, 1861.

Continued at 3½ per cent. interest, and redeemable at the pleasure of the government.	Indefinite...	At the pleas- ure of the government.	3½ per cent..	Par	254,850 00
---	---------------	--	---------------	-----------	-------	-------	------------

OLD DEMAND-NOTES.

Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand....	None	Par	60,000,000 00	*60,030,000 00	58,440 00
--	---------------	---------------	------------	-----------	---------------	----------------	-----------

SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259)	3 years.....	Aug. 19 and Oct. 1, 1864.	7½ per cent.	A.v. pre.of 1000.	Indefinite.....	139,999,750 00	15,850 00
---	--------------	------------------------------	--------------	----------------------	-----------------	----------------	-----------

FIVE-TWENTIES OF 1862.

Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 23, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867....	6 per cent...	A.v. pre.of 1000.	515,000,000 00	514,771,600 00	355,250 00
---	----------------	-----------------	---------------	----------------------	----------------	----------------	------------

* Including releases.

† Including conversion of Treasury notes.

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
LEGAL-TENDER NOTES.							
The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer, at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand-notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent. United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).	Indefinite...	On demand...	None	Par	\$450,000,000 00	.....	\$346,681,016 00
TEMPORARY LOAN.							
Acts of February 25, 1862 (12 Statutes, 346), March 17, 1862 (12 Statutes, 370), July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).	Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par	150,000,000 00	*\$716,093,247 16	2,960 00
CERTIFICATES OF INDEBTEDNESS.							
Acts of March 1, 1862 (12 Statutes, 352), May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).	1 year	1 year after date.	6 per cent...	Par	No limit	561,753,241 65	4,000 00
FRACTIONAL CURRENCY.							
Acts of July 17, 1862 (12 Statutes, 592), March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).	Indefinite...	On presentation.	None	Par	50,000,000 00	*368,720,079 51	6,980,061 31

LOAN OF 1863.

The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority except as to the \$75,000,000 of bonds already advertised for. Bonds of this loan continued at 3½ per cent. interest, and redeemable at the pleasure of the government.

ONE-YEAR NOTES OF 1863.

Act of March 3, 1863 (12 Statutes, 710).....

TWO-YEAR NOTES OF 1863.

Act of March 3, 1863 (12 Statutes, 710).....

GOLD-CERTIFICATES.

Act of March 3, 1863 (12 Statutes, 711).....

COMPOUND-INTEREST NOTES.

Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).

TEN-FORTIES OF 1864.

Act of March 3, 1864 (13 Statutes, 13).....

FIVE-TWENTIES OF JUNE, 1864.

Act of June 30, 1864 (13 Statutes, 218).....

SEVEN-THIRTIES OF 1864 AND 1865.

Acts of June 30, 1864 (13 Statutes, 218), January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).

NAVY PENSION FUND.

The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of the Navy to invest in registered securities of the United States so much of the Navy pension fund in the Treasury January 1 and July 1 in each year as would not be required for the payment of naval pensions. Section 2 of the act of July 23, 1868 (15 Statutes, 170), fixed the interest on this fund at 3 per centum per annum in lawful money and confined its use to the payment of naval pensions exclusively.

17 years....	July 1, 1881...	6 per cent...	Average premium of 4½¢.	75,000,000 00	75,000,000 00	69,350 00
Indefinite...	At the pleasure of the government.	3½ per cent..	Par .....	.....	.....	37,750 00
1 year.....	1 year after date.	5 per cent...	Par 0	400,000,000 00	44,520,000 00	39,465 00
2 years	2 years after date.	5 per cent...	Par	400,000,000 00	166,480,000 00	30,300 00
Indefinite...	On demand ...	None	Par	Indefinite.....	.....	98,502,660 00
3 years.....	3 years from date.	6 per cent. compound.	Par	400,000,000 00	266,595,440 00	207,660 00
10 or 40 years.	March 1, 1874..	5 per cent...	Par to 7 per cent prem.	200,000,000 00	196,118,300 00	178,850 00
5 or 20 years.	Nov. 1, 1869 ...	6 per cent...	Av. prem. of 2½¢.	400,000,000 00	125,561,300 00	49,400 00
3 years.... {	Aug. 15, 1867 } June 15, 1868 } July 15, 1868 }	7½ per cent {	Av. prem. of 1½¢.	800,000,000 00	829,992,500 00	133,800 00
Indefinite...	Indefinite.....	3 per cent...	Par	Indefinite.....	14,000,000 00	14,000,000 00

* Including reissues.

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 percents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.

FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at 4½ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.

FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to au-

10 years....	May 1, 1881...	5 per cent...	Par.....	517,994,150 00	234,600 00
15 years	Sept. 1, 1891 ...	4½ per cent..	Par.....	185,000,000 00	185,000,000 00
				\$1 500,000,000 00	
30 years.....	July 1, 1907...	4 per cent...	Par to one-half per cent. premium.	708,980,800 00	707,161,700 00

TABLE N.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT, &c.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<p>thorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20s, or to be exchanged for said 5-20s, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, page 36.</p>							
FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891....	4½ per cent..	Par to one and one-half per cent. premium.	Indefinite.....	\$65,000,000 00	\$65,000,000 00
FOUR-PER-CENT. LOAN OF 1907.—(RESUMPTION).							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	30 years.....	July 1, 1907....	4 per cent...	Par	Indefinite.....	30,500,000 00	30,500,000 00
CERTIFICATES OF DEPOSIT.							
The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the	Indefinite...	On demand...	None	Par	No limit	64,780,000 00	12,385,000 00

settlement of clearing-house balances at the place, where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

SILVER CERTIFICATES.

The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

REFUNDING CERTIFICATES.

The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.

FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.

These bonds were issued in exchange for five per cent. bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.

LOAN OF JULY 12, 1882.

These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent., by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.

Indefinite...	On demand...	None	Par	No limit	112, 811, 691 00
Indefinite...	Convertible in- to 4 per cent. bonds.	4 per cent...	Par	No limit	40, 012, 750 00
Indefinite...	At pleasure of the Govern- ment.	3½ per cent..	Par .....	.....	533, 200 00
Indefinite...	At pleasure of the Govern- ment.	3 per cent...	Par .....	.....	224, 612, 150 00
					<hr/> 1, 830, 528, 923 57

TABLE O.—STATEMENT of 30-YEAR 6 PER CENT. BONDS (interest payable January and July) **ISSUED to the several PACIFIC RAILWAY COMPANIES** under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on account of interest deducting repayments.
On January 1, 1876:						
Central Pacific.....	\$25,885,120 00	\$13,027,697 67	\$776,553 60	\$11,804,251 27	\$1,191,765 86	\$10,612,485 41
Kansas Pacific.....	6,303,000 00	3,103,893 09	189,090 00	3,292,983 09	1,440,664 84	1,852,318 25
Union Pacific.....	27,236,512 00	11,884,324 65	817,095 36	12,701,420 01	3,943,715 65	8,757,704 36
Central Branch Union Pacific.....	1,600,000 00	781,808 26	48,000 00	829,808 26	44,408 05	785,400 21
Western Pacific.....	1,970,560 00	722,380 14	59,116 80	781,496 94	9,367 00	772,129 94
Sioux City and Pacific.....	1,628,320 00	682,703 89	48,849 60	731,553 49	39,005 96	692,547 53
	64,623,512 00	28,202,807 70	1,938,705 36	30,141,513 06	6,668,927 36	23,472,585 70
On July 1, 1876:						
Central Pacific.....	25,885,120 00	11,804,251 27	776,553 60	12,580,804 87	1,231,213 76	11,349,591 11
Kansas Pacific.....	6,303,000 00	3,292,983 09	189,090 00	3,482,073 09	1,448,327 39	2,033,745 70
Union Pacific.....	27,236,512 00	12,701,420 01	817,095 36	13,518,515 37	4,079,704 77	9,438,810 60
Central Branch Union Pacific.....	1,600,000 00	829,808 26	48,000 00	877,808 26	44,408 05	833,400 21
Western Pacific.....	1,970,560 00	781,496 94	59,116 80	840,613 74	9,367 00	831,246 74
Sioux City and Pacific.....	1,628,320 00	731,553 49	48,849 60	780,403 09	39,470 28	740,932 81
	64,623,512 00	30,141,513 06	1,938,705 36	32,080,218 42	6,852,491 25	25,227,727 17
On January 1, 1877:						
Central Pacific.....	25,885,120 00	12,580,804 87	776,553 60	13,357,358 47	1,268,672 12	12,088,686 35
Kansas Pacific.....	6,303,000 00	3,482,073 09	189,090 00	3,671,163 09	1,515,718 49	2,155,444 60
Union Pacific.....	27,236,512 00	13,518,515 37	817,095 36	14,335,610 73	4,126,871 52	10,208,739 21
Central Branch Union Pacific.....	1,600,000 00	877,808 26	48,000 00	925,808 26	44,408 05	881,400 21
Western Pacific.....	1,970,560 00	840,613 74	59,116 80	899,730 54	9,367 00	890,363 54
Sioux City and Pacific.....	1,628,320 00	780,403 09	48,849 60	829,252 69	39,440 28	789,782 41
	64,623,512 00	32,080,218 42	1,938,705 36	34,018,923 78	7,004,507 46	27,014,416 32

On July 1, 1877:

Central Pacific.....	25,885,120 00	13,357,358 47	776,553 00	14,133,912 07	2,065,324 01	12,068,588 06
Kansas Pacific.....	9,303,000 00	3,671,163 09	189,090 00	3,860,253 09	1,531,680 06	2,328,573 03
Union Pacific.....	27,236,512 00	14,335,610 73	817,095 36	15,152,706 09	4,787,041 67	10,365,664 42
Central Branch Union Pacific.....	1,600,000 00	925,808 26	48,000 00	973,808 26	58,498 35	915,309 91
Western Pacific.....	1,970,560 00	899,730 54	59,116 80	958,847 34	9,367 00	949,450 34
Sioux City and Pacific.....	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49
	94,623,512 00	34,018,923 78	1,938,705 36	34,957,629 14	8,514,489 89	27,443,139 25

On January 1, 1878:

Central Pacific.....	25,885,120 00	14,133,912 07	776,553 60	14,910,465 67	2,198,960 71	12,711,504 96
Kansas Pacific.....	6,303,000 00	3,860,253 09	189,090 00	4,049,343 09	1,532,450 07	2,516,993 02
Union Pacific.....	27,236,512 00	15,152,706 09	817,095 36	15,969,801 45	5,134,103 84	10,835,697 61
Central Branch Union Pacific.....	1,600,000 00	973,808 26	49,000 00	1,021,808 26	62,998 35	958,808 91
Western Pacific.....	1,970,560 00	958,847 34	59,116 80	1,017,964 14	9,367 00	1,008,597 14
Sioux City and Pacific.....	1,628,320 00	878,102 29	48,849 60	926,951 89	68,409 65	858,542 24
	64,623,512 00	35,957,629 14	1,938,705 36	37,896,334 50	9,006,189 62	28,890,144 88

On July 1, 1878:

Central Pacific.....	25,885,120 00	14,910,465 67	776,553 00	15,687,019 27	2,343,659 54	13,343,359 73
Kansas Pacific.....	6,303,000 00	4,049,343 09	189,090 00	4,238,433 09	1,532,530 42	2,705,902 67
Union Pacific.....	27,236,512 00	15,969,801 45	817,095 36	16,786,896 81	5,852,870 95	10,934,025 86
Central Branch Union Pacific.....	1,600,000 00	1,021,808 26	48,000 00	1,069,808 26	67,498 35	1,002,309 91
Western Pacific.....	1,970,560 00	1,017,964 14	59,116 80	1,088,080 94	9,367 00	1,067,713 94
Sioux City and Pacific.....	1,628,320 00	926,951 89	48,849 60	975,801 49	75,517 99	900,283 50
	64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,953,595 61

On January 1, 1879:

Central Pacific.....	25,885,120 00	15,687,019 27	776,553 60	16,463,572 87	2,516,742 86	13,946,830 01
Kansas Pacific.....	6,303,000 00	4,238,433 09	189,090 00	4,427,523 09	1,744,683 89	2,682,829 20
Union Pacific.....	27,236,512 00	16,786,896 81	817,095 36	17,603,992 17	6,145,214 86	11,458,777 31
Central Branch Union Pacific.....	1,600,000 00	1,069,808 26	48,000 00	1,117,808 26	71,445 54	1,046,362 72
Western Pacific.....	1,970,560 00	1,077,080 94	59,116 80	1,136,197 74	9,367 00	1,126,830 74
Sioux City and Pacific.....	1,628,320 00	975,801 49	48,849 60	1,024,651 09	83,648 56	941,003 53
	64,623,512 00	39,835,039 86	1,938,705 36	41,773,745 22	10,571,102 71	31,202,642 51

On July 1, 1879:

Central Pacific.....	25,885,120 00	16,463,572 87	776,553 60	17,240,126 47	2,771,419 23	14,468,707 24
Kansas Pacific.....	6,303,000 00	4,427,523 09	189,090 00	4,616,613 09	2,324,910 55	2,291,702 54
Union Pacific.....	27,236,512 00	17,603,992 17	817,095 36	18,421,087 53	7,325,466 49	11,095,621 04
Central Branch Union Pacific.....	1,600,000 00	1,117,808 26	48,000 00	1,165,808 26	73,142 73	1,092,665 53
Western Pacific.....	1,970,560 00	1,136,197 74	59,116 80	1,195,314 54	9,367 00	1,185,947 54
Sioux City and Pacific.....	1,628,320 00	1,024,651 09	48,849 60	1,073,500 69	91,747 39	981,753 30
	64,623,512 00	41,773,745 22	1,938,705 36	43,712,450 58	12,596,053 39	31,116,397 19

TABLE O.—STATEMENT of 30-YEAR 6 PER CENT. BONDS, &c.—Continued.

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, &c.	Balance due the United States on interest account, deducting repayments.
On January 1, 1880:						
Central Pacific.....	\$25,885,120 00	\$17,240,126 47	\$776,553 60	\$18,016,680 07	\$3,552,135 70	\$14,464,544 37
Kansas Pacific.....	6,303,000 00	4,616,613 09	189,090 00	4,805,703 09	2,370,109 88	2,435,593 21
Union Pacific.....	27,236,512 00	18,421,087 53	817,095 36	19,238,182 89	7,421,734 97	11,816,447 92
Central Branch Union Pacific.....	1,600,000 00	1,165,808 26	48,000 00	1,213,808 26	73,142 73	1,140,665 53
Western Pacific.....	1,970,560 00	1,195,314 54	59,116 80	1,224,431 34	9,367 00	1,245,064 34
Sioux City and Pacific.....	1,628,320 00	1,073,500 69	48,849 60	1,122,350 29	93,983 91	1,028,366 38
	64,623,512 00	43,712,450 58	1,938,705 36	45,651,155 94	13,520,474 19	32,130,681 75
On July 1, 1880:						
Central Pacific.....	25,885,120 00	18,016,680 07	776,553 60	18,793,233 67	3,200,389 64	15,592,844 03
Kansas Pacific.....	6,303,000 00	4,805,703 09	189,090 00	4,994,793 09	2,447,397 28	2,547,395 81
Union Pacific.....	27,236,512 00	19,238,182 89	817,095 36	20,055,278 25	7,804,484 37	12,250,793 88
Central Branch Union Pacific.....	1,600,000 00	1,213,808 26	48,000 00	1,261,808 26	47,621 69	1,214,186 57
Western Pacific.....	1,970,560 00	1,254,431 34	59,116 80	1,313,548 14	9,367 00	1,304,181 14
Sioux City and Pacific.....	1,628,320 00	1,122,350 29	48,849 60	1,171,199 89	106,032 57	1,065,167 32
	64,623,512 00	45,651,155 94	1,938,705 36	47,589,861 30	13,615,292 55	33,974,568 75
On January 1, 1881:						
Central Pacific.....	25,885,120 00	18,793,233 67	776,553 60	19,569,787 27	3,358,026 85	16,211,760 42
Kansas Pacific.....	6,303,000 00	4,994,793 09	189,090 00	5,183,883 09	2,502,724 32	2,681,158 77
Union Pacific.....	27,236,512 00	20,055,278 25	817,095 36	20,872,373 61	7,992,936 82	12,879,436 79
Central Branch Union Pacific.....	1,600,000 00	1,261,808 26	48,000 00	1,309,808 26	74,967 91	1,234,840 35
Western Pacific.....	1,970,560 00	1,313,548 14	59,116 80	1,372,664 94	9,367 00	1,363,297 94
Sioux City and Pacific.....	1,628,320 00	1,171,199 89	48,849 60	1,220,049 49	114,424 58	1,105,624 91
	64,623,512 00	47,589,861 30	1,938,705 36	49,528,566 66	14,052,447 48	35,476,119 18

On July 1, 1881:

Central Pacific	25,885,120 00	19,569,787 27	776,553 60	20,346,340 87	3,496,942 83	16,849,398 04
Kansas Pacific	6,303,000 00	5,183,883 09	189,090 00	5,372,973 09	2,565,443 44	2,807,529 65
Union Pacific	27,236,512 00	20,872,373 61	817,095 36	21,689,468 97	8,135,878 56	13,553,590 41
Central Branch Union Pacific	1,600,000 00	1,309,808 26	48,000 00	1,357,808 26	93,515 38	1,264,292 88
Western Pacific	1,970,560 00	1,372,664 94	59,116 80	1,431,781 74	9,367 00	1,422,414 74
Sioux City and Pacific	1,628,320 00	1,220,049 49	48,849 60	1,268,899 09	124,979 14	1,143,919 95

64,623,512 00	49,528,566 66	1,938,705 36	51,467,272 02	14,426,126 35	37,041,145 67
---------------	---------------	--------------	---------------	---------------	---------------

On January 1, 1882:

Central Pacific	25,885,120 00	20,346,340 87	776,553 60	21,122,894 47	3,600,920 51	17,521,973 96
Kansas Pacific	6,303,000 00	5,372,973 09	189,090 00	5,562,063 09	2,625,289 51	2,936,773 58
Union Pacific	27,236,512 00	21,689,468 97	817,095 36	22,506,564 33	8,227,294 70	14,279,269 63
Central Branch Union Pacific	1,600,000 00	1,357,808 26	48,000 00	1,405,808 26	109,032 06	1,296,776 20
Western Pacific	1,970,560 00	1,431,781 74	59,116 80	1,490,898 54	9,367 00	1,481,531 54
Sioux City and Pacific	1,628,320 00	1,268,899 09	48,849 60	1,317,748 69	135,982 56	1,181,766 13

64,623,512 00	51,467,272 02	1,938,705 36	53,405,977 38	14,707,886 34	38,698,091 04
---------------	---------------	--------------	---------------	---------------	---------------

On July 1, 1882:

Central Pacific	25,885,120 00	21,122,894 47	776,553 60	21,899,448 07	3,812,411 95	18,087,036 12
Kansas Pacific	6,303,000 00	5,562,063 09	189,090 00	5,751,153 09	2,725,458 33	3,025,694 76
Union Pacific	27,236,512 00	22,506,564 33	817,095 36	23,323,659 69	8,453,537 60	14,870,122 09
Central Branch Union Pacific	1,600,000 00	1,405,808 26	48,000 00	1,453,808 26	124,639 85	1,329,168 41
Western Pacific	1,970,560 00	1,490,898 54	59,116 80	1,550,015 34	9,367 00	1,540,648 34
Sioux City and Pacific	1,628,320 00	1,317,748 69	48,849 60	1,366,598 29	95,278 57	1,271,319 72

64,623,512 00	53,405,977 38	1,938,705 36	55,344,682 74	15,220,693 30	40,123,989 44
---------------	---------------	--------------	---------------	---------------	---------------

On January 1, 1883:

Central Pacific	25,885,120 00	21,899,448 07	776,553 60	22,676,001 67	4,217,203 99	18,458,797 68
Kansas Pacific	6,303,000 00	5,751,153 09	189,090 00	5,940,243 09	2,818,329 72	3,121,913 37
Union Pacific	27,236,512 00	23,323,659 69	817,095 36	24,140,755 05	8,815,988 85	15,324,766 20
Central Branch Union Pacific	1,600,000 00	1,453,808 26	48,000 00	1,501,808 26	142,639 64	1,359,177 62
Western Pacific	1,970,560 00	1,550,015 34	59,116 80	1,609,132 14	9,367 00	1,599,765 14
Sioux City and Pacific	1,628,320 00	1,366,598 29	48,849 60	1,415,447 89	120,340 39	1,295,107 50

64,623,512 00	55,344,682 74	1,938,705 36	57,283,388 10	16,123,860 59	41,159,527 51
---------------	---------------	--------------	---------------	---------------	---------------

On July 1, 1883:

Central Pacific	25,885,120 00	22,676,001 67	776,553 60	23,452,555 27	4,592,158 25	18,860,397 02
Kansas Pacific	6,303,000 00	5,940,243 09	189,090 00	6,129,333 09	2,969,049 59	3,160,283 50
Union Pacific	27,236,512 00	24,140,755 05	817,095 36	24,957,850 41	8,933,292 87	16,024,557 54
Central Branch Union Pacific	1,600,000 00	1,501,808 26	48,000 00	1,549,808 26	152,157 10	1,397,651 16
Western Pacific	1,970,560 00	1,609,132 14	59,116 80	1,668,248 94	9,367 00	1,658,881 94
Sioux City and Pacific	1,628,320 00	1,415,447 89	48,849 60	1,464,297 49	121,355 39	1,342,942 10

64,623,512 00	57,283,388 10	1,938,705 36	59,222,093 46	16,777,380 20	42,444,713 26
---------------	---------------	--------------	---------------	---------------	---------------

TABLE O.—STATEMENT of THIRTY-YEAR SIX PER CENT. BONDS, &c.—Continued.

Railway companies.	Amount of bonds out- standing.	Amount of in- terest ac- crued and paid to date.	Amount of in- terest due as per Regis- ter's sched- ule.	Total inter- est paid by the United States.	Repayment of interest by transporta- tion of mails, troops, &c.	Balance due the United States on interest ac- count, de- ducting re- payments.
On January 1, 1884:						
Central Pacific.....	\$25,885,120 00	\$23,452,555 27	\$776,553 60	\$24,229,108 87	\$4,752,173 80	\$19,476,935 07
Kansas Pacific.....	6,303,000 00	6,129,333 09	189,090 00	6,318,423 09	3,054,923 61	3,263,499 48
Union Pacific.....	27,236,512 00	24,957,850 41	817,095 36	25,774,945 77	9,522,138 82	16,252,806 95
Central Branch Union Pacific.....	1,600,000 00	1,549,808 26	48,000 00	1,597,808 26	162,398 38	1,435,409 88
Western Pacific.....	1,970,560 00	1,668,248 94	59,116 80	1,727,365 74	9,367 00	1,717,998 74
Sioux City and Pacific.....	1,628,320 00	1,464,297 49	48,849 60	1,513,147 09	130,892 37	1,382,254 72
	64,623,512 00	59,222,093 46	1,938,705 36	61,160,798 82	17,631,893 98	43,528,904 84
On July 1, 1884:						
Central Pacific.....	25,885,120 00	24,229,108 87	776,553 60	25,005,662 47	4,784,617 43	20,221,045 04
Kansas Pacific.....	6,303,000 00	6,318,423 09	189,090 00	6,507,513 09	3,055,291 60	3,452,221 49
Union Pacific.....	27,236,512 00	25,774,945 77	817,095 36	26,592,041 13	10,006,107 79	16,585,933 34
Central Branch Union Pacific.....	1,600,000 00	1,597,808 26	48,000 00	1,645,808 26	162,401 27	1,483,406 99
Western Pacific.....	1,970,560 00	1,727,365 74	59,116 80	1,786,482 54	9,367 00	1,777,115 54
Sioux City and Pacific.....	1,628,320 00	1,513,147 09	48,849 60	1,561,996 69	131,138 32	1,430,858 37
	64,623,512 00	61,160,798 82	1,938,705 36	63,099,504 18	18,148,923 41	44,950,580 77

TABLE P.—STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from November 1, 1883 to October 31, 1884.

Description.	Issued.	Received for exchange and transfer.	Received for redemption.	Total.
Loan of 1858, act of June 14, 1858			\$5,000 00	\$5,000 00
Loan of February 1861, act of February 8, 1861			3,000 00	3,000 00
Oregon war debt, act of March 2, 1861			1,300 00	1,300 00
Seven-thirty notes of 1861, act of July 17, 1861			100 00	100 00
Loan of July and August, 1861, acts of July 17, and August 5, 1861			35,100 00	35,100 00
Five-twenty bonds of 1862, act of February 25, 1862			3,800 00	3,800 00
Pacific railroad bonds, acts of July 1, 1862, and July 2, 1864	\$4,378,000 00	\$4,378,000 00		8,756,000 00
Loan of 1863 (1881s), act of March 3, 1863			5,550 00	5,550 00
Gold certificates, act of March 3, 1863			621,860 00	621,860 00
Ten forty bonds of 1864, act of March 3, 1864			77,250 00	77,250 00
Seven-thirty notes of 1864-65, acts of June 30, 1864, and March 3, 1865			1,800 00	1,800 00
Five-twenty bonds of June 1864, act of June 30, 1864			1,050 00	1,050 00
Five-twenty bonds of 1865, act of March 3, 1865			22,200 00	22,200 00
Consols of 1865, act of March 3, 1865			22,150 00	22,150 00
Consols of 1867, act of March 3, 1865			130,650 00	130,650 00
Consols of 1868, act of March 3, 1865			15,650 00	15,650 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871			142,200 00	142,200 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871	40,972,300 00	40,972,300 00		81,944,600 00
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871	92,669,400 00	92,600,150 00		185,269,550 00
Certificates of deposit, act of June 8, 1872	35,005,000 00		29,770,000 00	64,775,000 00
3½ per cent. bonds, acts of July 17, and August 5, 1861			133,100 00	133,100 00
3½ per cent. bonds, act of March 3, 1863			55,700 00	55,700 00
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871			5,847,700 00	5,847,700 00
3 per cent. bonds, act of July 12, 1882	39,416,050 00	39,416,050 00	91,771,009 00	170,603,100 00
Total	212,440,750 00	177,366,500 00	128,166,160 00	517,973,410 00

TABLE Q.—DESCRIPTION of DISTINCTIVE PAPER—SILK-THREADED FIBER—MANUFACTURED, SHIPPED, and DELIVERED, for the fiscal year ended June 30, 1884.

Transactions.	DESCRIPTION OF PAPER.												Total sheets.
	United States note, series 1880.	National currency.		Registered bonds.	Certificates.		United States check.						
		Series 1875.	Series 1882.		Silver.	Gold.	14 by 17.	8½ by 13½.	13 by 15.	10 by 17.	14 by 16½.	14 by 14½.	
Registered by automatic register to end of fiscal year 1883.	28,335,529	10,474,238	3,373,485	584,628	2,149,270	1,152,775	1,114,253	348,170	301,516	342,066	17,124	18,196	48,211,250
Destroyed at mill imperfect to end of fiscal year 1883.	3,683,529	1,474,238	373,485	84,028	249,270	119,775	91,253	106,170	42,516	28,116	2,124	1,196	6,258,300
Shipped from mill perfect to end of fiscal year 1883.	24,659,000	9,000,000	3,000,000	500,000	1,900,000	1,033,000	1,023,000	242,000	259,000	313,950	15,000	17,000	41,952,950
Balance on hand at the mill June 30, 1883.													
Registered by automatic register during fiscal year 1884.	3,793,914	617,439	2,525,238		1,754,004			54,000	143,150		11,806		8,899,551
Total to be accounted for by the U. S. superintendent.	3,793,914	617,439	2,525,238		1,754,004			54,000	143,150		11,806		8,899,551
Destroyed at the mill (rejected) during the year.	293,914	117,439	225,238		184,004			4,000	7,620		806		833,021
Shipped from mill during the year.	3,500,000	500,000	2,300,000		1,570,000			50,000	135,530		11,000		8,066,530
Balances in Secretary's office June 30, 1883.	6,551,111	2,508,971	1,720,825	110,955	77,195	552,675	334,076	48,516	26,524	123,237	5,000	529	12,059,614
Total to be accounted for by the Secretary's office.	10,051,111	3,008,971	4,020,825	110,955	1,647,195	552,675	334,076	98,516	162,054	123,237	16,000	529	20,126,144
Less sheets destroyed as mutilated blank paper.			886	933									2,348
Remainder.	10,051,111	3,008,971	4,019,939	110,022	1,647,195	552,675	334,076	98,516	162,054	123,237	16,000		20,123,796
Balances in Secretary's office June 30, 1884.	4,860,891	1,219,473	3,208,588	83,092	506,645	467,940	147,843	53,146	92,495	93,892	8,440		10,747,445
Delivered to Bureau Engraving and Printing during the year.	5,190,220	1,789,498	811,351	26,930	1,140,550	84,735	186,233	40,370	69,559	29,345	7,560		9,376,351
Balances in Bureau Engraving and Printing June 30, 1883*.	557,349	397,801½	224,152½	53	66,717	53,781	129,237	33,419	20,468	22,226			1,505,203½
Total to be accounted for by Bureau Engraving and Printing*.	5,747,569	2,187,299½	1,035,503½	26,983	1,207,267	138,516	315,470	73,789	90,027	51,571	7,560		10,881,554½
Delivered by Printing Bureau as perfect impressions during the year*.	4,951,018	1,459,244½	575,891	16	1,100,000	76,000	298,356½	69,325	80,900	47,950	7,200		8,665,901½
Remainder*.	796,551	728,054½	459,612½	26,967	107,267	62,516	17,113½	4,464	9,127	3,621	360		2,215,653½
Delivered by Printing Bureau as imperfect impressions during the year*.	257,346	164,272½	54,596	163	59,527	6,046	11,868½	3,613	4,348	3,178	360		565,318
Balances in Bureau Engraving and Printing by Secretary's books June 30, 1884.	539,205	563,781½	405,016½	26,804	47,740	56,470	5,245	851	4,779	443			1,650,335½
Balances in Bureau Engraving and Printing by its books June 30, 1884.	539,205	563,781½	405,016½	26,804	47,740	56,470	5,245	851	4,779	443			1,650,335½

*Included in these amounts are the sheets of United States notes and 5 per cent. registered bonds—one of each denomination—furnished the Russian Government and the Corean Embassy as specimens.

TABLE R.—STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES and BALANCES of the same, for NATIONAL-BANK CURRENCY, SERIES 1882, for fiscal year 1884.

Transaction.	Combinations.	Number of sheets.	Denominations.					Amount.
			5's.	10's.	20's.	50's.	100's.	
BALANCES.—Balances in Bureau Engraving and Printing, June 30, 1883.	5,5,5,5 10,10,10,20 50,100	109,899 109,778 4,460	\$2,197,980	\$3,293,190	\$2,195,460	\$448,050	\$896,100	\$2,197,980 5,488,650 1,344,150
Total balances.....		224,152	2,197,980	3,293,190	2,195,460	448,050	896,100	9,030,780
BLANK PAPER.—Delivered to Bureau of Engraving and Printing from the Office of the Secretary of the Treasury for printing circulating notes, during the fiscal year 1884.	5,5,5,5 10,10,10,20 50,100	442,391 349,435 19,525	8,847,820	10,483,050	6,988,700	1,952,500	3,905,000	8,847,820 17,471,750 5,857,500
Total blank paper		811,351	8,847,820	10,483,050	6,988,700	1,952,500	3,905,000	32,177,070
Balances 1883, brought down		224,152	2,197,980	3,293,190	2,195,460	448,050	896,100	9,030,780
Total to be accounted for		1,035,503	11,045,800	13,776,240	9,184,160	2,400,550	4,801,100	41,207,850
PERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Comptroller of the Currency for issue, during fiscal year 1884.	5,5,5,5 10,10,10,20 50,100	315,973 250,173 9,745	6,319,460	7,505,190	5,003,460	974,500	1,949,000	6,319,460 12,508,650 2,923,500
Total delivered (perfect)		575,891	6,319,460	7,505,190	5,003,460	974,500	1,949,000	21,751,610
IMPERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1884.	5,5,5,5 10,10,10,20 50,100	32,130 20,660 1,806	642,600	619,800	413,200	180,600	361,200	642,600 1,033,000 541,800
Total delivered (imperfect)		54,596	642,600	619,800	413,200	180,600	361,200	2,217,400
BALANCES.—Balances in Bureau Engraving and Printing June 30, 1884.	5,5,5,5 10,10,10,20 50,100	204,187 188,375 12,454	4,083,740	5,651,250	3,767,500	1,245,450	2,490,900	4,083,740 9,418,750 3,736,350
Total balances.....		405,016	4,083,740	5,651,250	3,767,500	1,245,450	2,490,900	17,238,840
RECAPITULATION.								
Deliveries to Comptroller's Office brought down		575,891	6,319,460	7,505,190	5,003,460	974,500	1,949,000	21,751,610
Deliveries to Secretary's Office brought down		54,596	642,600	619,800	413,200	180,600	361,200	2,217,400
Balances on hand, June 30, 1884, brought down		405,016	4,083,740	5,651,250	3,767,500	1,245,450	2,490,900	17,238,840
Total accounted for		1,035,503	11,045,800	13,776,240	9,184,160	2,400,550	4,801,100	41,207,850

TABLE S.—STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—issued from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES of the same for NATIONAL-BANK CURRENCY, SERIES 1875, for fiscal year 1884.

Transactions.	Combinations.	Number of sheets.	Denomination.							Amount.
			5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	
Balances in Bureau Engraving and Printing June 30, 1883.	See Finance Report 1883.	397,801½	\$3,845,969	\$5,505,580	\$3,815,220	\$2,361,750	\$3,215,600	\$416,500	\$306,000	\$19,466,610
BLANK PAPER.—Delivered to Bureau Engraving and Printing from the Office of the Secretary of the Treasury for printing circulating notes during the fiscal year 1884.	5, 5, 5, 5	1,035,000	20,700,000							20,700,000
	10, 10, 10, 10	51,000		2,040,000						2,040,000
	10, 10, 10, 20	653,110		19,773,300	13,182,200					32,955,500
	10, 10, 20, 20	1,500		30,000	60,000					90,000
	10, 10, 20, 50									
	10, 20, 50, 100									
	10, 50, 50, 100	180		1,800						37,800
	20, 20, 20, 20	3,300			264,000	18,000	18,000			264,000
	20, 20, 20, 50	8,000			480,000	400,000				880,000
	20, 20, 50, 100									
	50, 50, 50, 100	2,000				300,000	200,000			500,000
	50, 50, 50	1,500				300,000				300,000
	50, 100	26,575				2,657,500	5,315,000			7,972,500
	100, 100	1,000					400,000			400,000
	500	333						499,500		499,500
	500, 1000									
	500, 500, 500, 500									
Total to be accounted for		2,187,299½	24,545,960	27,350,680	17,801,420	6,037,250	9,148,600	916,000	306,000	86,105,910
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency, for issue during the fiscal year 1884.	5, 5, 5, 5	835,182	16,703,640							16,703,640
	10, 10, 10, 10	46,450		1,858,000						1,858,000
	10, 10, 10, 20	538,753		16,162,500	10,775,060					26,937,650
	10, 10, 20, 20	683		13,660	27,320					40,980
	10, 10, 20, 50	600		12,000	12,000	30,000				54,000
	10, 20, 50, 100									
	10, 50, 50, 100	120		1,200		12,000	12,000			25,200
	20, 20, 20, 20	5,070			405,600					405,600
	20, 20, 20, 50	6,995			419,700	349,750				769,450
	20, 20, 50, 100	850			34,000	42,500	85,000			161,500
	50, 50, 50, 100	1,772				265,800	177,200			443,000
	50, 50, 50	1,450½				290,100				290,100
	50, 100	20,626½				2,082,650	4,125,300			6,187,950
	100, 100	625					250,000			250,000
	500	253						38,000		38,000
	500, 1000	42½						42,500	85,000	127,500
	500, 500, 500, 500									
Total delivered (perfect)		1,459,244½	16,703,640	18,047,450	11,673,680	3,052,800	4,649,500	80,500	85,000	54,292,570

IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1884.

5022 F—4

	5	5	5	5	102,770	\$2,055,400								\$2,055,400
	10	10	10	10	4,288		\$170,720							170,720
	10	10	10	20	51,080		1,532,400	\$1,021,600						2,554,000
	10	10	20	50	241		4,820	4,820	\$12,050					21,690
	10	10	20	20	103		2,060	4,120						6,180
	10	20	50	100	23		230		1,150	\$2,300				4,140
	20	20	20	20	785			62,800						62,800
	20	20	20	50	980			58,800	49,000					107,800
	20	20	50	100	386			15,440	19,300	38,600				73,340
	50	50	50	100	287				43,050	28,700				71,750
	500	500	500	500	9						\$18,000			18,000
	10	50	50	100	3		30		300	300				630
		50	100		2,849½				284,950	569,900				854,850
			50		334				66,800					66,800
			100	100	108					43,200				43,200
			500	1000	27½						27,500	\$55,000		82,500
				500	18½						28,000			28,000
Total delivered (imperfect)					164,272½	2,055,400	1,710,260	1,168,040	476,600	683,000	73,500	55,000		6,221,800
BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1884.	5	5	5	5	289,346	5,786,920								5,786,920
	10	10	10	10	28,232		1,129,280							1,129,280
	10	10	10	20	214,402		6,432,060	4,288,040						10,720,100
	10	10	20	20	714		14,280	28,560						42,840
	10	10	20	50	839		16,780	16,780	41,950					75,510
	20	20	50	100	1,358			54,320	67,900	135,800				258,020
	10	50	50	100	57		570		5,700	5,700				11,970
	20	20	20	20	4,069			325,520						325,520
	20	20	20	50	4,108			246,480	205,400					451,880
	50	50	50	100	3,435				515,250	343,500				858,750
		50	100		14,797½				1,479,750	2,959,500				4,439,250
			50		959½				191,900					191,900
			100	100	929					371,600				371,600
			500	1000	83						83,000	166,000		249,000
				500	452½						679,000			679,000
Total balance					563,781½	5,786,920	7,592,970	4,959,700	2,507,850	3,816,100	762,000	166,000		25,591,540
Delivered Comptroller's Office (perfect)					1,459,244½	16,703,640	18,047,450	11,673,680	3,052,800	4,649,500	80,500	85,000		54,292,570
Delivered Secretary's Office (imperfect)					164,272½	2,055,400	1,710,260	1,168,040	476,600	683,000	73,500	55,000		6,221,800
Total delivered during fiscal year 1884					1,623,517½	18,759,040	19,757,710	12,841,720	3,529,400	5,332,500	154,000	140,000		60,514,370
Balance on hand June 30, 1884					563,781½	5,786,920	7,592,970	4,959,700	2,507,850	3,816,100	762,000	166,000		25,591,540
Total accounted for					2,187,299½	24,545,960	27,350,680	17,801,420	6,037,250	9,148,600	916,000	306,000		86,105,910

TABLE T.—STATEMENT of DISTINCTIVE PAPER—SILK-THREADED FIBER—ISSUED from the OFFICE of the SECRETARY of the TREASURY to the BUREAU of ENGRAVING and PRINTING, and DELIVERIES of the SAME, for the PRINTING of (sundry money-value) UNITED STATES SECURITIES, for the fiscal year ended June 30, 1884.

TRANSACTIONS IN THE BUREAU OF ENGRAVING AND PRINTING.

Name of security.	Denomina-tions.	Balances on hand June 30, 1883.	Received from the Secretary during year.	Total to be accounted for.	Accounted for as follows:		
					Delivered as perfect during year.	Delivered as imperfect during year.	Balances on hand June 30, 1884.
UNITED STATES NOTES, SERIES 1880.	<i>Sheets.</i>	557, 259	5, 190, 100	5, 747, 359	4, 951, 000	257, 154	539, 205
	1's	\$664, 800	\$8, 422, 000	\$9, 086, 800	\$8, 412, 000	\$433, 144	\$241, 656
	2's	1, 276, 800	5, 086, 800	6, 363, 600	5, 304, 000	274, 624	784, 976
	5's	2, 721, 200	33, 356, 000	36, 077, 200	29, 400, 000	1, 485, 800	5, 191, 400
	10's	2, 415, 960	23, 040, 000	25, 455, 960	20, 800, 000	1, 228, 800	3, 427, 960
	20's	2, 800, 000	12, 600, 000	15, 400, 000	12, 000, 000	568, 000	2, 832, 000
	50's	.....	6, 300, 000	6, 300, 000	6, 000, 000	300, 000	.....
	100's	.....	6, 380, 000	6, 380, 000	6, 000, 000	380, 000	.....
Totals.....		9, 878, 760	95, 184, 800	105, 063, 500	87, 916, 000	4, 669, 568	12, 477, 992
UNITED STATES NOTES, SERIES 1880.	<i>Sheets.</i>	90	120	210	18	192	.....
(Specimens—one note of each denomination for the Russian Government and the Korean Embassy.)	1's	\$40	\$40	\$80	\$8	\$72	.....
	2's	80	80	160	16	144	.....
	5's	200	200	400	40	360	.....
	10's	400	400	800	80	720	.....
	20's	800	800	1, 600	160	1, 440	.....
	50's	2, 000	4, 000	6, 000	400	5, 600	.....
	100's	4, 000	8, 000	12, 000	800	11, 200	.....
	500's	20, 000	40, 000	60, 000	4, 000	56, 000	.....
	1, 000's	40, 000	40, 000	80, 000	8, 000	72, 000	.....
Totals.....		67, 520	93, 520	161, 040	13, 504	147, 536	.....
SILVER CERTIFICATES, SERIES 1880.	<i>Sheets.</i>	66, 717	1, 140, 550	1, 207, 267	1, 100, 000	59, 527	47, 740
	10's	\$1, 805, 120	\$29, 645, 000	\$31, 450, 120	\$28, 500, 000	\$1, 581, 920	\$1, 368, 200
	20's	1, 727, 120	29, 838, 000	31, 565, 120	29, 000, 000	1, 482, 320	1, 082, 800
	50's	.....	3, 190, 000	3, 190, 000	3, 000, 000	190, 000	.....
	100's	.....	4, 200, 000	4, 200, 000	4, 000, 000	200, 000	.....
Totals.....		3, 532, 240	66, 873, 000	70, 405, 240	64, 500, 000	3, 454, 240	2, 451, 000
GOLD CERTIFICATES, NEW YORK SERIES.	<i>Sheets.</i>	345	.....	345	.....	345	.....
	20's	\$27, 600	.....	\$27, 600	.....	\$27, 600	.....
Totals.....		27, 600	.....	27, 600	.....	27, 600	.....
GOLD CERTIFICATES, DEPARTMENT SERIES.	<i>Sheets.</i>	53, 436	84, 735	138, 171	76, 000	5, 701	56, 470
	20's	\$2, 974, 160	\$4, 200, 000	\$7, 174, 160	\$3, 680, 000	\$228, 000	\$3, 266, 160
	50's	3, 251, 800	2, 100, 000	5, 351, 800	2, 000, 000	256, 400	3, 095, 400
	100's	.....	4, 200, 000	4, 200, 000	4, 000, 000	133, 600	66, 400
	500's	.....	11, 120, 000	11, 120, 000	10, 000, 000	1, 120, 000	.....
	1, 000's	.....	22, 700, 900	22, 700, 900	20, 000, 000	2, 700, 000	.....
Totals.....		6, 225, 960	44, 320, 000	50, 545, 960	39, 680, 000	4, 438, 000	6, 427, 960
UNITED STATES REGISTERED BONDS, 5 PER CENT. FUNDED LOAN.	<i>Sheets.</i>	53	80	133	16	117	.....
	50's	\$450	\$500	\$950	\$100	\$850	.....
	100's	500	1, 000	1, 500	200	1, 300	.....
	500's	3, 500	5, 000	8, 500	1, 000	7, 500	.....
	1, 000's	4, 000	10, 000	14, 000	2, 000	12, 000	.....
	5, 000's	35, 000	50, 000	85, 000	10, 000	75, 000	.....
	10, 000's	50, 000	100, 000	150, 000	20, 000	130, 000	.....
	20, 000's	160, 000	200, 000	360, 000	40, 000	320, 000	.....
	50, 000's	400, 000	500, 000	900, 000	100, 000	800, 000	.....
Totals.....		653, 450	866, 500	1, 519, 950	173, 300	1, 346, 650	.....

TABLE T.—STATEMENT of DISTINCTIVE — PAPER SILK-THREADED FIBER—&c.—Continued.

TRANSACTIONS IN THE BUREAU OF ENGRAVING AND PRINTING—Continued.

Name of security.	Denominations.	Balances on hand June 30, 1883.	Received from the Secretary during year.	Total to be accounted for.	Accounted for as follows:		
					Delivered as perfect during year.	Delivered as imperfect during year.	Balances on hand June 30, 1884.
UNITED STATES REGISTERED FUNDED LOAN, $\frac{4}{5}$ PER CENTS. AND 4 PER CENTS.	<i>Sheets.</i>		26, 850	26, 850		46	26, 804
	100's		\$945, 000	\$945, 000		\$3, 000	\$942, 000
	1, 000's		14, 250, 000	14, 250, 000			14, 250, 000
	10, 000's		21, 000, 000	21, 000, 000			21, 000, 000
	50, 000's		52, 500, 000	52, 500, 000		800, 000	51, 700, 000
Totals.....			88, 695, 000	88, 695, 000		803, 000	87, 892, 000
RECAPITULATION.							
United States notes, series 1880		\$9, 878, 760	95, 184, 800	105, 063, 560	\$87, 916, 000	4, 669, 568	12, 477, 992
United States notes, series 1880 (specimens)		67, 520	93, 520	161, 040	13, 504	147, 536	
Silver certificates, series 1880		3, 532, 240	66, 873, 000	70, 405, 240	64, 500, 000	3, 454, 240	2, 451, 000
Gold certificates, New York series		27, 600		27, 600		27, 600	
Gold certificates, Department series		6, 225, 960	44, 320, 000	50, 545, 960	39, 680, 000	4, 438, 000	6, 427, 960
United States registered bonds, 5 per cent. (specimens)		653, 450	866, 500	1, 519, 950	173, 300	1, 346, 650	
United States registered bonds, $\frac{4}{5}$'s and 4's			88, 695, 000	88, 695, 000		803, 000	87, 892, 000
National currency, series 1875		19, 466, 610	66, 639, 300	86, 105, 910	54, 292, 570	6, 221, 800	25, 591, 540
National currency, series 1882		9, 030, 780	32, 177, 070	41, 207, 850	21, 751, 610	2, 217, 400	17, 238, 840
Grand aggregates.....		48, 882, 920	394, 849, 190	443, 732, 110	268, 326, 984	23, 325, 794	152, 079, 332

TABLE U.—STATEMENT of UNITED STATES SECURITIES UNISSUED, and MUTILATED in PROCESS of PRINTING, RECEIVED by the OFFICE of the SECRETARY of the TREASURY for FINAL COUNT, EXAMINATION, and DESTRUCTION during the fiscal year ended June 30, 1884.

Title of security.	Total.
United States bonds unissued	\$303, 949, 500 00
United States national bank currency, unissued	514, 560 00
United States notes, series of 1880	4, 669, 568 00
United States notes, series of 1880 (specimens)	147, 536 00
United States silver certificates	3, 454, 240 00
United States gold certificates, series of 1882	4, 465, 600 00
United States bonds mutilated in printing	803, 000 00
United States bonds, specimens, mutilated in printing	1, 346, 650 00
United States national bank currency mutilated in printing, series of 1875	6, 221, 800 00
United States national bank currency mutilated in printing, series of 1882	2, 217, 400 00
District of Columbia bonds unissued	26, 700 00
Aggregate destroyed.....	327, 816, 554 00

**TABLE V.—STATEMENT of INTERNAL-REVENUE STAMP PAPER—WATER MARKED—MANUFACTURED, SHIP-ED, DELIV-
ERED, and BALANCES, for the fiscal year ended June 30, 1884.**

Description of paper.	Transactions in the office of the Secretary of the Treasury.								Transactions in the Bureau of Engraving and Printing.						
	Balances on hand June 30, 1883.	Received from the manufacturer during fiscal year.	Cutting and transfer, credit account.		Totals to be accounted for.	Accounted for as follows.			Balances on hand June 30, 1883.	Received from the Secretary's office.	Totals to be accounted for.	Accounted for as follows.			
			Carried to—	Carried from—		Delivered to the Bureau of Engraving and Printing.	Blank paper destroyed as mutilated.	Balances on hand June 30, 1884.				Perfect sheets delivered to office of Commissioner of Internal Revenue.	Imperfect sheets delivered to the office of the Secretary for destruction.	Balances as shown by the Secretary's books and acknowledged by the Bureau of Engraving and Printing.	
Sheets for—															
Beer stamps	2,385,333	1,901,000			4,286,333	3,370,300	361	915,672	245,403	3,370,300	3,615,703	3,253,000	94,200	268,503	
Sheet tobacco stamps	55,731	150,000	20,000	71,200	154,531	94,050	3,000	57,481	55,412	94,050	149,462	123,000	5,233	21,229	
Sheet snuff stamps			69,500		69,500	69,500			20,752	69,500	90,252	75,000	2,971	12,281	
Stub snuff stamps		10,000	6,700		16,700	8,300		8,400	3,594	8,300	11,894	8,000	2,259	1,685	
Stub tobacco stamps	479,765	1,000,000			1,479,765	987,220	130	492,415	185,659	987,220	1,172,879	1,024,800	30,265	117,814	
Export tobacco and cigar stamps	10,943	20,000			30,943	17,860	1	13,082	43	17,860	17,903	15,000	500	2,403	
Export distilled spirits stamps	59,848				59,848	46,090		13,758	950	46,090	47,040	38,000	965	8,075	
Tax-paid stamps	354,176	400,000	100,000		854,176	649,935	1,123	203,118	55,284	649,935	705,219	604,500	37,852	62,867	
Warehouse stamps	527,850	300,000		100,000	727,850	376,700	25	351,125	47,170	376,700	423,870	366,000	17,774	40,096	
Rectifiers' stamps	327,352	500,000		174,592	652,760	444,890	18	207,852	46,943	444,890	491,833	422,500	20,021	49,312	
Imported liquor stamps									19,085		19,085			19,085	
Wholesale liquor dealers' stamps	338,479	100,000	174,592		613,071	276,900	4	336,167	25,603	276,900	302,503	262,000	10,198	30,305	
25's, cigar stamps	53,745	160,000			213,745	207,250	2,098	4,397	16,891	207,250	224,141	203,000	8,811	12,330	
50's, cigar stamps	1,793,102	3,326,000			5,119,102	4,736,000	2,504	380,598	225,220	4,736,000	4,961,220	4,641,000	111,900	208,320	
100's, cigar stamps	1,408,626	800,000		36,000	2,172,626	1,015,200	1,027	1,156,399	82,300	1,015,200	1,097,500	1,016,000	22,300	59,200	
250's, cigar stamps	11,301	15,000			26,301	23,880	7	2,414	4,220	23,880	28,100	24,000	934	3,166	
200's, cigar stamps			11,460		11,460	11,460			2,097	11,460	13,557	13,000	307	250	
500's, cigar stamps	32,752	35,000		46,460	21,292	18,780	38	2,474	3,986	18,780	22,766	21,000	505	1,261	
Brewers' permit stamps	6,611		35,000		41,611	33,840		7,771	442	33,840	34,282	27,000	871	6,411	
10's, cigarette stamps	179,047	220,000	152,255	87,255	464,047	438,000	25,645	402	16,000	438,000	454,000	408,000	12,409	33,591	
20's, cigarette stamps	239,224	220,000	175,000	160,000	474,224	465,300	1,297	7,627	17,300	465,300	482,600	431,000	17,200	34,400	
50's, cigarette stamps	8,570				8,570	4,150	2	4,418	3,886	4,150	8,036	6,000	748	1,288	
100's, cigarette stamps	14,550	10,000	1,000		25,550	25,100	8	442	4,315	25,100	29,415	25,000	565	3,850	

1-oz. tobacco stamps	150,500	500,000			650,500	336,900	20	313,580	19,949	336,900	356,849	306,500	9,449	40,900
2-oz. tobacco stamps	1,251,837	2,100,000			3,351,837	2,469,000	418	882,419	122,600	2,469,000	2,591,600	2,397,500	41,900	152,200
3-oz. tobacco stamps	154,580	200,000			354,580	182,000	119	172,461	15,400	182,000	197,400	173,500	5,000	13,900
4-oz. tobacco stamps	1,826,381	1,812,000	15,000		3,623,381	2,776,800	2,152	844,429	125,000	2,776,800	2,901,800	2,681,000	60,700	160,100
8-oz. tobacco stamps	562,028	1,050,000			1,592,028	1,183,000	247	408,781	121,500	1,183,000	1,304,500	1,197,000	40,400	67,100
16-oz. tobacco stamps	23,577	160,000			183,577	181,300	1,012	1,265	37,800	181,300	219,100	213,000	4,800	1,300
$\frac{1}{2}$ and 1-oz. snuff stamps	26,119	90,000			116,119	97,250	143	18,726	9,050	97,250	106,300	93,000	3,200	10,100
2-oz. snuff stamps	16,949	30,000	15,000		61,949	57,400	365	4,184	1,750	57,400	59,150	51,000	1,000	7,150
3-oz. snuff stamps	5,000				5,000	530		4,470		530	530	500		30
4 and 8-oz. snuff stamps	17,634	35,000			52,634	47,820	26	4,788	3,372	47,820	51,192	43,000	1,186	7,006
6-oz. snuff stamps	44,121	160,000			204,121	177,600	106	26,415	16,285	177,600	193,895	171,000	4,495	18,400
16-oz. snuff stamps	23,291	20,000			43,291	34,120		9,171	399	34,120	34,519	29,000	727	4,792
Special tax 1881 stamps	22,676				22,676		22,676							
Special tax 1883 stamps	24,276				24,276	24,046	230				24,046	22,900	1,146	
Special tax 1884 stamps		480,000			480,000	439,562	1,041	39,397		439,562	439,562	423,750	12,740 $\frac{1}{2}$	3,071 $\frac{1}{2}$
Private-die stamps	1,057,158			1,057,158					113,198		113,198		113,198	
Adhesive stamps	317,255		247,255	564,510					901		901		901	
Surplus paper, size 12 $\frac{1}{2}$ x16			247,255		247,255			247,255						
Aggregates	13,810,387	15,784,000	1,255,017	2,312,175	28,537,229	21,328,033	65,843	7,143,353	1,669,769	21,328,033	22,997,802	20,814,450	699,630 $\frac{1}{2}$	1,483,721 $\frac{1}{2}$

* These sheets of private-die stamp paper were sold to the Fairchild Paper Company, being no longer available for printing internal-revenue stamps.

† These sheets constitute the balance left of the adhesive-stamp paper when the law of March 3, 1883, went into effect.

TABLE X.—RECEIPTS and DISBURSEMENTS by UNITED STATES ASSISTANT TREASURERS during the fiscal year ended June 30, 1884.**BALTIMORE.**

Balance June 30, 1883..... \$9,865,112 14

RECEIPTS.

On account of customs.....	\$2,434,582 38	
On account of internal revenue.....	570,469 24	
On account of certificates of deposit, act of June 8, 1872.....	5,915,000 00	
On account of Post-Office Department.....	314,673 78	
On account of transfers.....	7,403,494 55	
On account of patent fees.....	130 00	
On account of disbursing officers.....	2,676,866 34	
On account of semi-annual duty.....	52,833 45	
On account of redemptions.....	1,201,850 00	
On account of miscellaneous.....	27,004 26	
		20,596,904 00
		<u>30,462,016 14</u>

DISBURSEMENTS.

On account of Treasury drafts.....	3,652,697 41	
On account of Post-Office drafts.....	329,135 09	
On account of disbursing officers.....	2,485,726 35	
On account of interest.....	853,844 04	
On account of transfers.....	5,538,301 57	
On account of certificates of deposit, act June 8, 1872.....	5,690,000 00	
On account of fractional currency (silver and minor coins) redeemed..	1,204,010 00	
		19,773,714 46
Balance June 30, 1884.....		<u>10,688,301 68</u>

BOSTON.

Balance June 30, 1883..... \$23,891,155 01

RECEIPTS.

On account of customs.....	\$23,599,992 17	
On account of certificates of deposit, act June 8, 1872.....	4,935,000 00	
On account of Post-Office Department.....	1,903,102 44	
On account of transfers.....	13,070,517 42	
On account of patent fees.....	8,436 65	
On account of disbursing officers.....	35,479,958 15	
On account of semi-annual duty.....	427,064 67	
On account of the Secretary of the Treasury.....	12,036 87	
On account of redemptions.....	1,256,476 00	
On account of miscellaneous.....	3,782,914 17	
		84,475,498 54
		<u>108,366,653 55</u>

DISBURSEMENTS.

On account of Treasury drafts.....	\$16,459,715 88	
On account of Post-Office drafts.....	2,008,386 42	
On account of disbursing officers.....	36,128,545 82	
On account of interest.....	6,878,196 65	
On account of transfers.....	15,346,701 12	
On account of certificates of deposit, act June 8, 1872.....	5,015,000 00	
On account of standard dollars exchanged.....	534,050 00	
On account of fractional currency (silver and minor coins) redeemed..	734,500 47	
On account of miscellaneous.....	2,207 49	
		\$83,107,303 85
Balance June 30, 1884.....		<u>25,259,349 70</u>

TABLE X.—RECEIPTS and DISBURSEMENTS, &c.—Continued.

CHICAGO.

Balance June 30, 1883 \$14,853,414 61

RECEIPTS.

On account of customs	\$4,515,564 93
On account of internal revenue	1,868,802 35
On account of sales of public lands	1,200,600 53
On account of gold certificates	980,000 00
On account of certificates of deposit, act June 8, 1872	770,000 00
On account of Post-Office Department	3,366,006 83
On account of transfers:	
Treasurer's	20,681,734 04
Standard dollars	506,260 00
On account of patent fees	7,543 00
On account of disbursing officers	10,813,382 50
On account of semi-annual duty	47,228 26
On account of the Secretary of the Treasury	1,652 96
On account of repayments	941,102 82
On account of silver exchanged	58,620 00
On account of miscellaneous	15,302 18
	<hr/>
	45,773,800 40
	<hr/>
	60,627,215 01

DISBURSEMENTS.

On account of Treasury drafts	13,595,544 36
On account of Post-Office drafts	4,109,415 76
On account of disbursing officers	11,314,110 68
On account of the Secretary of the Treasury	491 39
On account of interest	866,243 74
On account of gold certificates	5,000 00
On account of silver exchanged	37,560 00
On account of transfers	5,610,821 58
On account of United States notes mutilated	4,268,000 00
On account of certificates of deposit, act June 8, 1872	1,190,000 00
On account of fractional currency (silver and minor coins) redeemed	15,530 00
On account of miscellaneous	996 25
	<hr/>
	41,013,713 76
	<hr/>
Balance June 30, 1884	19,613,501 25

CINCINNATI.

Balance June 30, 1883 \$4,612,341 77

RECEIPTS.

On account of customs	\$1,280,543 25
On account of internal revenue	44,667 57
On account of gold certificates	195,000 00
On account of certificates of deposit, act June 8, 1872	2,085,000 00
On account of Post-Office Department	1,428,449 84
On account of transfers:	
Treasurer's	13,783,826 60
Standard dollars	85,600 00
On account of patent fees	4,110 00
On account of disbursing officers	1,835,809 06
On account of semi-annual duty	82,593 92
On account of the Secretary of the Treasury	2,865 10
On account of interest	578,825 15
On account of repayments	21,710 16
On account of redemptions	613,979 00
On account of miscellaneous	42,703 25
	<hr/>
	22,065,682 90
	<hr/>
	26,698,024 67

DISBURSEMENTS.

On account of Treasury drafts	\$2,300,644 65
On account of Post-Office drafts	1,539,368 58
On account of disbursing officers	1,824,423 63
On account of interest	578,825 15
On account of gold certificates	120,000 00
On account of silver certificates	1,374,000 00
On account of transfers	8,454,569 53
On account of United States notes mutilated	1,854,000 00
On account of certificates of deposit, act June 8, 1872	2,500,000 00
On account of fractional currency (silver and minor coins) redeemed	608,969 00
	<hr/>
	\$21,154,800 54
	<hr/>
Balance June 30, 1884	5,543,324 13

TABLE X.—RECEIPTS and DISBURSEMENTS, &c.—Continued.

NEW ORLEANS.		
Balance June 30, 1883.....		\$11,191,437 07
RECEIPTS.		
On account of customs.....	\$2,446,571 06	
On account of internal revenue.....	614,398 32	
On account of sales of public lands.....	577,440 09	
On account of Post-Office Department.....	729,549 51	
On account of transfers:		
Treasurer's.....	26,295,769 87	
Standard dollars.....	4,000,500 00	
On account of patent fees.....	305 00	
On account of disbursing officers.....	3,065,127 83	
On account of assay office, ordinary expenses.....	9 00	
On account of semi-annual duty.....	31,318 29	
On account of the Secretary of the Treasury.....	9,990 77	
On account of repayments.....	135,061 52	
On account of redemptions.....	3,364,146 36	
On account of miscellaneous.....	26,284 42	
		41,296,472 04
DISBURSEMENTS.		
On account of Treasury drafts.....	4,312,369 58	
On account of Post-Office drafts.....	936,880 95	
On account of disbursing officers.....	3,329,647 02	
On account of interest.....	271,123 69	
On account of gold certificates.....	6,100 00	
On account of silver certificates.....	11,043,000 00	
On account of transfers.....	15,928,753 25	
On account of United States notes mutilated.....	1,057,121 00	
On account of fractional currency (silver and minor coins) redeemed.....	200 00	
		36,885,195 49
Balance June 30, 1884.....		15,602,713 62
NEW YORK.		
Balance June 30, 1883.....		\$124,390,702 84
RECEIPTS.		
On account of customs.....	\$138,052,669 90	
On account of internal revenue.....	219,608 15	
On account of gold certificates, July 12, 1882.....	34,550,000 00	
On account of certificates of deposit, June 8, 1872.....	7,245,000 00	
On account of Post-Office Department.....	7,739,306 21	
On account of transfers:		
Treasurer's.....	136,247,625 40	
Silver dollars.....	3,159,710 00	
On account of patent fees.....	4,196 00	
On account of disbursing officers.....	274,923,653 99	
On account of assay office:		
Bullion.....	41,294,126 96	
Ordinary expenses.....	153,700 00	
On account of semi-annual duty.....	400,224 99	
On account of Secretary of the Treasury.....	61,883 05	
On account of interest.....	39,792,065 27	
On account of redemption of United States bonds.....	2,580,167 26	
On account of purchase United States bonds, account of sinking fund.....	1,151,425 00	
On account of miscellaneous.....	10,238,835 56	
		607,814,197 74
DISBURSEMENTS.		
On account of Treasury drafts.....	\$257,956,060 15	
On account of Post-Office drafts.....	8,185,278 27	
On account of disbursing officers.....	116,138,010 30	
On account of assay office:		
Bullion.....	14,588,254 44	
Ordinary expenses.....	153,194 71	
On account of interest.....	39,792,065 27	
On account of United States bonds redeemed.....	2,580,167 26	
On account of United States bonds purchased for the sinking fund.....	1,151,425 00	
On account of Louisville and Portland Canal Company, bonds redeemed.....	3,000 00	
On account of gold certificates, July 12, 1882, canceled.....	22,750,000 00	
On account of gold certificates, July 12, 1882, Washington series.....	1,438,000 00	
On account of gold certificates, old issue.....	888,220 00	
On account of silver certificates.....	12,726,000 00	
On account of transfers.....	165,398,941 77	
On account of United States notes mutilated.....	35,272,599 00	
On account of national bank notes mutilated.....	6,565,000 00	
On account of certificates of deposit, June 8, 1872.....	6,920,000 00	
On account of fractional currency redeemed.....	5,111 00	
On account of fractional, silver, and minor coins redeemed.....	13,860 00	
		\$692,525,187 17
Balance June 30, 1884.....		129,679,713 41

United States gold certificates, act July 12, 1882, redeemed at Washington, not included in above statement, \$554,700.

TABLE X.—RECEIPTS and DISBURSEMENTS, &c.—Continued.**PHILADELPHIA.**

Balance June 30, 1883..... \$23,864,467 26.

RECEIPTS.

On account of customs.....	\$13,236,928 28
On account of certificates, act June 8, 1872	5,285,000 00
On account of Post-Office Department.....	1,822,860 40
On account of transfers	13,116,603 68
On account of patent fees	4,261 65
On account of disbursing officers	17,752,856 15
On account of semi-annual duties	144,613 24
On account of miscellaneous	2,434,596 32
	<hr/>
	53,797,719 72

77,662,186 98

DISBURSEMENTS.

On account of Treasury drafts.....	10,386,804 53
On account of Post-Office drafts	2,107,920 15
On account of disbursing officers	17,928,525 18
On account of interest	2,933,648 74
On account of transfers	9,515,349 92
On account of certificates of deposit, act June 8, 1872	5,915,000 00
	<hr/>
	48,787,248 52

Balance June 30, 1884..... 28,874,938 46

SAINT LOUIS.

Balance, June 30, 1883..... \$13,052,260 19

RECEIPTS.

On account of customs.....	\$1,756,041 10
On account of internal revenue	15,505 68
On account of sales of public lands	141,299 18
On account of certificates of deposit, act June 8, 1872	500,000 00
On account of Post-Office Department	2,121,606 38
On account of transfers:	
Treasurer's	26,737,843 37
Standard dollars	255,950 00
On account of patent fees	4,053 50
On account of disbursing officers	10,211,777 57
On account of assay office:	
Ordinary expenses	4,068 70
Bullion	40,000 00
On account of semi-annual duty	28,881 55
On account of redemptions	1,609,198 65
On account of miscellaneous	848,980 75
	<hr/>
	44,275,206 43

57,327,466 62

DISBURSEMENTS.

On account of Treasury drafts.....	\$10,669,215 10
On account of Post-Office drafts	2,180,111 40
On account of disbursing officers	10,769,037 47
On account of assay office:	
Ordinary expenses	5,276 24
Bullion	47,021 33
On account of interest	490,484 04
On account of transfers	13,152,183 21
On account of United States notes mutilated	290,000 00
On account of certificates of deposit, act June 8, 1872	465,000 00
On account of fractional currency redeemed	130 00
	<hr/>
	\$38,074,458 79

Balance June 30, 1884..... 19,253,007 83

TABLE X.—RECEIPTS and DISBURSEMENTS, &c.—Continued.

SAN FRANCISCO.

Balance June 30, 1883 *\$70,005,614 10

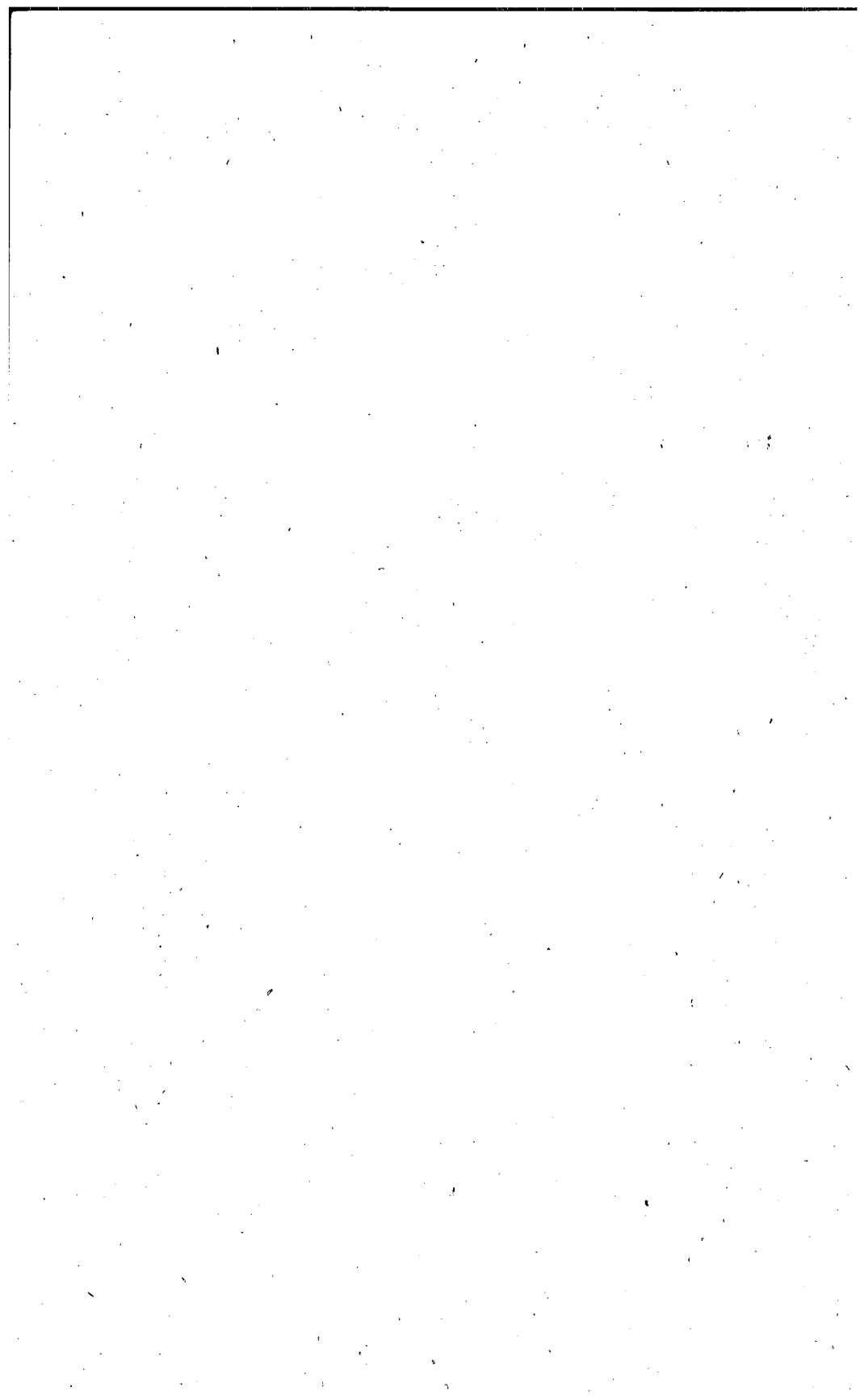
RECEIPTS.

On account of customs	\$7,656,947 23	
On account of internal revenue	3,345,580 18	
On account of sales of public lands	969,306 89	
On account of Post-Office Department	843,926 89	
On account of transfers:		
Treasurer's	12,433,065 96	
Standard dollars	2,066,500 00	
On account of patent fees	18,534 60	
On account of disbursing officers	12,602,036 76	
On account of semi-annual duty	11,695 39	
On account of repayments	149,965 87	
On account of miscellaneous	643,905 99	
		40,741,465 56
		110,747,079 66

DISBURSEMENTS.

On account of Treasury drafts	10,436,798 54	
On account of Post-Office drafts	1,095,773 34	
On account of disbursing officers	11,645,017 04	
On account of interest	607,179 29	
On account of transfers	1,850,000 00	
		25,634,768 21
Balance June 30, 1884		85,112,311 45

* Including reserve fund, \$2,240,000.



APPENDIX.



REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 14, 1884.

SIR: I have the honor to submit the following report of the work of the Special Agency Service of the Treasury Department for the fiscal year ended June 30, 1884:

Money paid into the Treasury:

On account of seizures.....	\$32,649 47
Fines and penalties.....	14,799 22
Suits.....	32,628 67
Duties.....	592,690 20
Miscellaneous.....	33,314 82
Total.....	706,082 38

Number of suits brought, 51:

Amount involved in suits.....	\$212,335 41
Number of seizures.....	275
Appraised value of seizures.....	\$79,893 63
Duties on seizures.....	\$14,081 56
Reduction in expenses recommended.....	\$14,178 99
Number of reports received.....	4,796

Of these reports 112 relate to smuggling, 441 to undervaluation, 81 to misconduct of customs officers, 263 to seizures, 84 to inspection of customs districts, 44 to arrests made, 44 to suits, and 3,727 to miscellaneous subjects.

Examinations of nearly all the important customs collection districts show that the customs business generally is conducted according to the law and regulations. In only one of the districts was the discovery made that all Government funds were not properly accounted for. At Corpus Christi there was found a shortage in the collector's accounts of about \$1,700, and upon the failure of that officer to satisfactorily explain the discrepancies the President promptly suspended him from office and designated a successor to discharge the duties of collector until the end of the next session of the Senate.

It has for years been practicable to make regular annual examinations at all the ports except New York, where, in consequence of the large volume of business transacted it has not heretofore been deemed advisable to attempt such a thorough inspection of the custom-house as is made at the smaller ports. Such inspections could, however, be made by skilled officers with benefit to the service, and I have reason to believe that the head of the several customs departments at New York would welcome them as a means of improving the methods of business

and the correction of irregularities which, owing to the complicated business and hurried manner in which it is conducted, are not likely to be discovered. These regular annual examinations are, as a rule, a source of satisfaction to the collectors of the several ports, inasmuch as they give them renewed assurance that the public interests intrusted to their charge are being properly cared for, and that their employes are neither derelict in their duties nor guilty of speculation in office.

EVASIONS OF THE REVENUE.

In my official report dated November 20, 1883, I had occasion to state that "undervaluations of merchandise subject to ad valorem duties had alarmingly increased, and that the wisdom and ingenuity of the manufacturing and exporting classes of the old world and of their skillful agents in this country were employed in devising ways and means to take every conceivable advantage of our tariff laws." This statement was indignantly denied by importers and others at the port of New York, and proofs to sustain the allegation were loudly demanded. By direction of the late Secretary Folger a statement was prepared in the form of a report dated December 1, 1883, giving a portion of the information on the subject contained in the reports of the special agents and United States consuls.

This statement, which exposed the names of firms and the devices resorted to by them to evade the revenue, was extensively published in the press of this country and Europe, and I am informed that the publication caused great alarm and consternation among manufacturers on the continent, who, for many years have maintained their American trade in defiance of a protective tariff, and at the expense of the United States Treasury.

The immediate effect of these publications has been to augment values in consigned invoices, and to largely increase the revenues from these sources. But no permanent suppression of the practice of undervaluation can be expected until the act of June 22, 1874, under the protection of which this system of fraud has grown up, shall be repealed. It is no exaggeration to state that the invoices of merchandise consigned to agents in the United States for sale, as distinguished from those of goods actually purchased by American importers, do not represent more than two-thirds of the actual foreign market value of the goods therein described. An illegal reduction of the tariff on these goods is thus effected by the fraudulent acts of European manufacturers and their agents. In fact the European manufacturer, by the fictitious values he places upon his goods for customs purposes, fixes the amount of tax to be paid thereon subject only to such additions as the greater or lesser skill and vigilance of the appraising officers may impose. However competent and faithful the appraisers may be in fixing values according to their expert knowledge, their action is always subject to review and reversal by a reappraising board which usually decides according to evidence submitted, and as certain kinds of goods are exclusively imported under the consignment system, the agents of the manufacturers stand by each other upon reappraisements, and, by means of testimony thus obtained, in many instances, the goods escape advances and penalties originally imposed by the action of the appraisers.

An ad valorem tariff without adequate means for its enforcement and penalties for its violation must inevitably result in demoralization to trade and loss to the revenue. Even if there was no motive to save du-

ties the competition between foreign manufacturers for the American trade would lead to fraudulent invoicing.

In a recent case tried at New York, where extensive frauds by undervaluation had been perpetrated by a commission house, the court held that the act of June 22, 1874, repealed the law which provided for the forfeiture of the value of goods, and the case was thereupon dismissed, although the Government was ready to prove the frauds alleged. The tendency of other rulings and decisions is to preclude the Government from suing for duties where fraud has been perpetrated unless such duties have been ascertained by proper liquidation, based upon appraiser's returns.

Under these rulings, if frauds are successfully accomplished by smuggling or undervaluation, and the facts are afterwards discovered, the Government has no remedy, and cannot recover even the amount of duties due. These rulings are all based upon the provisions of the act of June 22, 1874, which, had it been enacted for the express purpose of enabling foreign manufacturers to circumvent the tariff laws, could not have better accomplished that object.

So long as that law remains in force the efforts of customs officers must necessarily be confined to the proper appraisement of foreign merchandise as it passes through the custom-house.

Experience shows that in some cases, notwithstanding the care and vigilance of the best of the appraising officers, and in others by reason of ignorance or weakness of examiners, many undervalued invoices pass without detection. As an important step towards correcting undervaluations, and for the purpose of assisting appraising officers in determining the actual foreign market value of dutiable merchandise shipped to the United States, the Department has authorized the employment of silk experts at Lyons, France, and at Zurich and Horgen, Switzerland, and an embroidery expert at Saint Gall.

These experts report a steady increase in the values of invoices submitted to them for examination, and there can be little doubt that their employment has had the effect of checking, in a large degree, false invoicing of the kinds of goods above mentioned. But, as stated in previous reports, the only sure remedy for undervaluations is the substitution of specific for ad valorem duties.

FRAUDS IN THE IMPORTATION OF GLASS.

Systematic frauds upon revenue under the cover of contracts for furnishing glass for public buildings have been discovered and suppressed. The actual losses on this account are estimated at about \$80,000. A suit is now pending in the United States District Court at New York for the condemnation of an importation of glass which was sought to be passed free of duty upon representations that it was to replace glass furnished for the new post-office building at Philadelphia.

Other suits have been entered to recover the duties due the Government upon previous fraudulent importations of a like character, and criminal prosecutions have been instituted against the guilty parties. The method by which these frauds were accomplished was as follows:

Included in the free list are articles imported for the use of the United States. When any of the Departments or any Bureau of this Department imports an article for Government use, a request is made to the Secretary of the Treasury to authorize the collector of the port where the article is landed to pass the same free of duty. For many years past, and until the discovery of the frauds referred to, it was customary

for collectors to deliver the packages containing such merchandise without examination.

It has been the practice of officers having charge of the purchase of materials and supplies for public buildings to invite bidders to state the price of articles of foreign manufacture, including duty, and free of duty, and contracts have been usually made at the lowest price, duty free, it being understood that duties were to be remitted on the imported articles. This was especially true of plate-glass used in many of the public buildings erected during the last few years.

A New York glass-importer, knowing the fact that Government importations were passed by the custom-house without examination, became a very successful bidder for supplying glass for public buildings. When called upon to fill his contracts he would supply the glass required from his stock on hand, and afterwards ask for a free order for an importation to replace it. The amount to be paid for glass furnished by this contractor for the Philadelphia post-office building was \$4,181, free duty. The duty upon the plate glass actually furnished would have been about \$2,500. To replace the glass so furnished he imported glass at the foreign value of \$22,074.10, the duty on which was \$26,280.

This is a fair illustration of the way in which the contractor was enabled to underbid all competitors of glass for Government buildings, the contracts for which were valuable to him chiefly because of the opportunities they gave for bringing in large quantities of polished plate-glass free of duty.

It is respectfully submitted that it is not a proper construction of the tariff which gives to contractors the benefit of the clause authorizing the free importation of articles for the use of the United States. Such a construction not only gives an undue advantage to the foreign over the home manufacturer, but it also enlarges the amount to be used for the construction of public buildings beyond the sum fixed by law. In other words, it takes from the Treasury indirectly the duties upon the imported article when the same have not been appropriated for that purpose by act of Congress.

I respectfully recommend, therefore, the discontinuance of the system of advertising for and receiving bids for articles and supplies to be imported free of duty, or the purchase of articles in open market with the understanding that the duty is to be remitted.

In conclusion, I respectfully call attention to accompanying table marked A, which shows the business transacted in the several customs collection districts; also to table marked B, in which is shown the number of packages, with the invoice value and estimated duties thereon, forwarded without appraisement, from and to the ports specified in the act of June 10, 1880, and acts amending the same.

Very respectfully,

L. G. MARTIN,
Supervising Special Agent.

HON. HUGH McCULLOCH,
Secretary of the Treasury.

APPENDIX.

TABLE A.—STATEMENT showing BUSINESS TRANSACTED in EACH of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the fiscal year ended June 30, 1884.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska	18	24	23	18	52	6	\$881 37	\$2,140 41		\$8,053	\$14,192 24	9	\$6.63
Albemarle (Edenton), N. C.	82	24		131		74	4 60	1,784 55			3,174 85	3	1.77
Alexandria, Va.	24	165	16	145	28	129	939 98	2,907 11		92,886	2,988 30	5	1.02
Annapolis, Md.						116		1,453 81			2,229 92	4	1.53
Apalachicola, Fla.	59	27	57	34	14	39	5,767 81	7,329 07		229,337	2,390 74	2	.32
Aroostook (Houlton), Me.					538		17,966 01	22,380 98			9,010 82	7	.40
Baltimore, Md.	696	1,436	711	2,040	6,819	1,712	2,306,075 96	2,391,366 33	\$15,077	43,062,048	295,049 72	212	.12
Bangor, Me.	23		47		1,723	284	49,396 37	54,393 53		118,255	14,584 30	11	.26
Barstable, Mass.	22	28	26	18	168	509	874 66	4,059 03			7,550 49	19	1.86
Bath, Me.	127	94	20	44	326	363	77,217 96	83,015 56			8,933 90	8	.10
Beaufort, N. C.		7	5	1	12	96	19,361 83	23,807 58	8,332	59,296	3,333 44	5	.14
Beaufort, S. C.	71	103	109	59	14	37	10,533 03	12,024 32		1,057,985	6,347 00	7	.52
Belfast, Me.	81		85		129	339	1,691 72	4,516 04		6,083	4,988 47	9	1.10
Boston, Mass.	2,618	806	2,503	1,023	46,435	1,094	21,966,878 09	22,109,079 59	969,820	62,528,000	675,957 76	611	1.03
Brazos (Brownsville), Tex.	15	53	10	22	1,894	6	26,271 35	29,690 58	174,495	1,094,914	49,049 67	33	1.65
Bridgeton, N. J.						410		3,303 64			290 00	1	.087
Bristol and Warren, R. I.						46		276 97			1,576 82	3	5.69
Brunswick, Ga.	193	373	285	275	12	71	20,559 81	24,201 92	1,611,322		8,605 66	9	.35
Buffalo Creek, N. Y.	881	2,894	883	2,882	11,500	263	749,326 41	782,185 61		369,916	56,285 30	41	.071
Burlington (Trenton), N. J.						45		840 19			186 00	2	.22
Cape Vincent, N. Y.	1,390	407	1,377	424	1,739	51	44,800 87	49,215 32	25,933	163,285	13,519 37	14	.27
Castine, Me.	4		8	5	34	305	385 79	1,982 40		4,192	5,436 63	6	2.74
Champlain (Plattsburgh), N. Y.	1,279	56	1,179	1,002	6,294	277	306,592 32	315,754 67	95	1,155,509	25,554 85	26	.08
Charleston, S. C.	231	412	275	143	200	219	45,906 26	58,340 18	175	16,230,892	21,371 31	25	.36
Cherrystone (Eastville), Va.						537		2,750 96			3,206 42	4	1.16
Chicago, Ill.	158	12,212	261	12,106	11,470	655	3,864,127 58	3,910,111 89	17,931	2,887,995	148,615 94	104	.038
Corpus Christi, Tex.	13	57	5	65	1,167	34	25,475 52	36,876 88	179,600	1,448,807	32,409 69	21	.87
Cuyahoga (Cleveland), Ohio.	332	3,864	454	3,776	1,765	293	179,623 98	194,420 34		636,584	21,806 84	19	.11
Delaware (Wilmington), Del.	2	33	22	14	51	239	29,855 46	34,928 68	72	531,482	9,005 86	11	.25
Detroit, Mich.	2,960	2,719	2,954	2,858	14,575	366	291,572 64	330,443 69	1,197,182	6,776,135	67,526 05	64	.20
Duluth, Minn.	166	624	169	621	14,571	40	1,728 28	4,303 85	9,635	1,372,772	6,967 77	5	1.61
Dunkirk, N. Y.	2	16	2	16	1		47 35	1,202 40			3,703 60	3	3.08
Eastern (Crisfield), Md.						974		8,998 81			4,830 59	2	.53

TABLE A.—STATEMENT showing BUSINESS TRANSACTED in EACH of the SEVERAL CUSTOMS COLLECTION DISTRICTS, &c.—Cont'd.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Edgartown, Mass.	38		3		1	25	\$573 71	\$1,631 34			\$3,962 25	6	\$2.42
Erie, Pa.	19	345		360	25	38	10,535 92	13,785 51		\$2,542	4,202 63	3	.30
Fairfield (Bridgeport), Conn.	17	777	13	269	19	200	1,495 22	4,844 36		852	3,059 82	3	.63
Fall River, Mass.	10	663	8	622	28	126	4,657 79	10,214 74			4,817 59	5	1.47
Fernandina, Fla.	10	170	42	175	9	16	2,185 80	3,467 69		51,646	5,143 28	6	1.48
Frenchman's Bay (Ellsworth), Me.	3	7	4	1	39	318	279 26	2,894 85			5,367 67	6	1.85
Galveston, Tex.	196	393	205	383	567	251	173,028 70	184,954 49	\$192,415	20,433,878	55,352 22	43	.29
Genesee (Rochester), N. Y.	555	161	543	72	1,128	27	241,694 57	243,709 01		703 592	33,448 32	22	.13
Georgetown, D. C.	19	172	1	15	186	160	21,231 48	25,119 51		1,960	5,946 43	4	.23
Georgetown, S. C.	3	50	11		1	30	300 26	1,348 90		80,032	1,949 39	4	1.44
Gloucester, Mass.	143	13	106	23	1,109	592	3,853 31	9,024 40	274		14,294 51	13	1.58
Great Egg Harbor, N. J.						172		1,749 90			2,995 85	4	1.71
Huron (Fort Huron), Mich.	1,216	4,439	1,188	4,567	12,284	546	64,285 86	100,049 58	1,305,823	12,000,128	48,010 00	56	4.47
Kennebunk, Me.					3	35		201 20			720 32	2	3.58
Key West, Fla.	259	200	256	181	2,905	138	321,121 22	332,652 20	1,144	411,474	27,274 35	33	3.082
Little Egg Harbor, N. J.						50		743 74			1,683 16	3	2.29
Machias, Me.	7	20	153	4	11	399	1,302 26	4,339 65		70,197	4,707 26	4	1.08
Marblehead, Mass.	23	4	23	3	23	77	1,584 80	2,078 08			2,698 67	3	1.29
Miami (Toledo), Ohio	190	1,502	218	1,491	90	74	23,288 99	27,61 90		1,807,175	3,349 50	5	.12
Michigan (Grand Haven), Mich.	97	10,826	90	10,939	63	432	2,392 67	24,113 92		58,233	9,803 71	18	.40
Middletown, Conn.					336	179	59,447 33	62,576 16			5,722 49	4	.091
Milwaukee, Wis.	27	9,539	12	9,763	761	456	175,182 35	193,073 40		5,210,853	11,948 32	11	.061
Minnesota (Saint Vincent), Minn.	11		11		2,407	50	73,321 78	89,794 71	7,501	2,680,524	34,818 95	23	.38
Mobile, Ala.	203	66	205	54	100	202	72,842 21	81,594 67			24,631 74	21	.30
Montana (Fort Benton), Mont.					6		44 96	69 26			1,923 35	2	27.76
Nantucket, Mass.		1	1	1		24		357 68			803 34	2	2.24
Natchez, Miss.						7		253 64			516 23	1	2.03
Newark, N. J.	69	9	53	4	80	162	4,070 55	6,574 22		36,606	3,526 22	3	.53
New Bedford, Mass.	52	149	53	11	128	127	26,740 83	29,409 70		24,973	6,757 28	6	.22
Newburyport, Mass.	37	328	104	263	45	61	3,542 34	4,899 56			3,011 84	4	.61
New Haven, Conn.	69	900	32	732	591	377	248,738 95	255,797 18	11,538	116,871	17,723 61	16	.069
New London, Conn.	16	64	5	88	89	260	16,029 74	22,450 28	267	4,611	7,010 91	5	.31
Newport, R. I.	10	385	9	459	16	203	1,189 19	3,383 85			4,690 04	7	1.38
New York (New York), N. Y.	6,126	1,950	5,531	3,565	303,355	4,219	134,275,259 07	135,072,796 00	9,865,363	819,690,272	2,800,128 88	1,462	.02
New York (Albany), N. Y.		12		1	345	382	92,334 81	102,959 94			12,885 69	8	.12

New York (Patchogue), N. Y.						175		1, 139 36			435 25	1	.38
New York (Port Jefferson), N. Y.						117		1, 133 96			434 60	1	.38
Niagara (Suspension Bridge), N. Y.	357	599	357	595	7, 283	14	255, 446 49	275, 587 86	3, 171	70, 733	52, 122 12	40	.18
Norfolk and Portsmouth, Va.	96	1, 263	103	932	50	471	33, 301 35	44, 944 16		12, 353, 592	17, 678 31	16	.39
New Orleans (New Orleans, La.)	800	316	779	373	8, 024	600	2, 076, 293 20	2, 126, 646 64	222, 700	82, 342, 324	236, 156 58	178	.11
New Orleans (Burlington, Iowa)						55	5 80	2, 169 35			571 45	2	.26
New Orleans (Cairo, Ill.)						41		1, 811 23			1, 541 49	2	.85
New Orleans (Cincinnati, Ohio)					2, 403	166	815, 966 85	833, 022 51			35, 479 72	22	.042
New Orleans (Dubuque, Iowa)					1	24	63 99	2, 073 96			405 05	2	.19
New Orleans (Evansville, Ind.)					19	119	53, 633 45	58 338 38			1, 405 25	2	.024
New Orleans (Galena, Ill.)						30	37	1, 518 82			935 98	2	.61
New Orleans (La Crosse, Wis.)						54	40 70	2, 377 83			1, 418 30	2	.59
New Orleans (Louisville, Ky.)					546	89	113, 723 56	120, 325 89			12, 335 69	8	.10
New Orleans (Memphis, Tenn.)						30	144	4, 892 35	11, 779 62		3, 310 98	3	.28
New Orleans (Nashville, Tenn.)					7	50	1, 862 55	4, 542 32			633 38	1	.13
New Orleans (Omaha, Nebr.)					20	10	6, 201 82	7, 078 89			1, 596 45	2	.22
New Orleans (Pittsburgh, Pa.)					378	238	476, 765 33	489, 074 36			18, 770 85	11	.038
New Orleans (Saint Louis, Mo.)						2, 638	344	1, 530, 902 52	1, 549, 400 58		44, 596 46	30	.028
New Orleans (Wheeling, W. Va.)						5	242	1, 344 87	10, 812 50		1, 496 72	4	.13
Oregon (Astoria), Oreg.	59	258	77	246	18	81	66, 160 38	70, 337 87		2, 519, 965	12, 263 40	11	.17
Oswegatchie (Ogdensburg), N. Y.	913	550	891	555	5, 637	35	241, 450 73	251, 574 02	374	3, 502, 319	26, 976 44	23	.10
Oswego, N. Y.	1, 984	807	1, 955	368	2, 479	108	630, 074 34	640, 087 25	4, 970	1, 511, 137	33, 574 77	27	.052
Panlico (New Berne), N. C.	8	338	10		16	141	1, 540 28	4, 084 07	6, 154	16, 966	5, 643 85	10	1.38
Paso del Norte, Tex.					1, 472		51, 336 79	51, 661 01			26, 497 25	17	.51
Passamaquoddy, Me.	545	28	617	192	1, 304	825	48, 313 47	56, 508 61	27, 660	574, 385	20, 322 04	19	.35
Pearl River (Shieldsborough), Miss.	150	27	157	46	18	170	14, 473 70	18, 714 70			7, 854 74	7	.41
Pensacola, Fla.	423	157	476	129	119	181	59, 409 55	66, 748 87		2, 580, 688	19, 742 06	20	.29
Perth Amboy, N. J.	15	310	48	54	16	447	27, 903 48	34, 919 36		80, 698	10, 004 38	8	.28
Petersburg, Va.		325	1	164		13		554 54		18, 997	3, 653 29	5	6.58
Philadelphia, Pa.	1, 026	716	869	1, 301	21, 809	1, 181	12, 899, 174 30	12, 978, 111 57	28, 212	36, 766, 461	431, 401 64	284	.033
Plymouth, Mass.	24	3	27		25		23, 709 23	23, 969 13		39	3, 046 46	4	.12
Portland and Falmouth, Me.	320	474	510	360	3, 827	605	637, 092 58	663, 564 41	6, 130, 892	7, 014, 309	79, 871 11	52	.12
Portsmouth, N. H.	31	4	41		69	106	50, 751 93	53, 053 71	76		10, 739 78	9	.20
Providence, R. I.	67	714	49	104	875	173	196, 339 19	202, 227 57	200		29, 326 08	20	.14
Puget Sound, Wash. Ter.	700	199	729	146	238	198	47, 514 44	67, 245 80	450, 904	1, 389, 288	26, 108 51	17	.38
Richmond, Va.	32	991	79	512	37	121	8, 583 69	11, 919 83		1, 712, 546	10, 472 79	12	.87
Saco, Me.	14	4	13	1	14	29		297 92			921 50	2	3.09
Sag Harbor, N. Y.		1				254		1, 562 40			1, 348 16	3	.86
Salem, Mass.	117	4	108	13	135	49	16, 314 06	17, 549 93			8, 544 90	8	.48
Saluria (Indianola), Tex.		89	1	6	425	35	13, 808 46	15, 490 72	79, 512	883, 473	20, 073 19	15	1.29
San Diego, Cal.	30	75	33	4	136	25	12, 071 48	12, 064 28	3, 560	124, 397	7, 007 33	4	.55

TABLE A.—STATEMENT showing BUSINESS TRANSACTED in EACH of the SEVERAL CUSTOMS COLLECTION DISTRICTS, &c.—Cont'd.

Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Sandusky, Ohio.....	331	1,766	347	1,737	602	113	\$4,085 63	\$8,886 46		\$126,548	\$5,184 63	9	\$0.58
San Francisco, Cal.....	836	308	825	461	23,973	1,101	6,985,369 66	7,096,259 85	\$2,274,815	36,193,969	418,100 68	231	.058
Savannah, Ga.....	265	383	282	359	216	103	82,138 13	98,340 28		19,944,549	23,184 29	19	.23
Saint Augustine, Fla.....		16	1	4				637 30			2,238 00	6	3.59
Saint John's (Jacksonville), Fla.....	25	313	32	271	40	85	820 88	5,561 97	301	35,220	3,565 16	4	.64
Saint Mark's (Cedar Keys), Fla.....	27	69	12	66	11	69	3,720 63	5,734 11		14,227	5,028 87	5	.87
Saint Mary's, Ga.....	3	4	6	3		3	158 40	571 29		29,321	1,913 11	3	3.34
Southern Oregon (Coos Bay), Oreg.....		1	1			15		647 64			3,294 50	3	5.08
Stonington, Conn.....	7	344	5	339	8	107	267 60	2,430 19			2,127 97	4	.87
Superior (Marquette), Mich.....	678		560		446	140	14,355 89	24,555 91		23,727	10,731 61	14	.43
Tappahannock, Va.....		146			227			1,557 24			1,275 23	2	.81
Teche (Brashear), La.....	5	772	9	790	10	140	90 79	3,292 24		7,996	5,727 67	7	1.73
Vicksburg, Miss.....					45			3,485 00			763 70	3	.21
Vermont (Burlington), Vt.....	928	71	837	1	20,660	33	730,975 31	764,010 14		1,245,012	73,941 04	64	.096
Waldoborough, Me.....	305	15	333	15	338	535	1,458 26	7,113 91		4,400	8,789 22	7	1.23
Wiscasset, Me.....	1	8	8	21	57	175		1,197 13		14,277	3,687 76	4	3.08
Wilmington, N. C.....	176	130	228	79	107	105	46,652 19	51,792 27	7,575	3,843,311	16,240 42	15	.31
Willamette (Portland), Oreg.....	43	191	92	138	936	141	389,245 17	402,290 56		4,383,103	31,624 60	26	.078
York, Me.....					3	23		55 09			281 55	1	5.11
Yorktown, Va.....	38	323	180	163	45	306	18,359 75	28,544 78	3,918	3,370,099	13,606 88	12	.47
Atlanta, Ga.....							127 50	130 05			1,009 30	2	7.76
Chattanooga, Tenn.....						21		1,201 45			777 26	1	.64
Denver, Colo.....					116		34,257 50	34,315 76			1,826 95	1	.053
Humboldt (Eureka), Cal.....	26	29	37	13	7	71	2,898 26	4,904 85		224,355	4,237 01	2	.86
Indianapolis, Ind.....				31	309		81,271 50	81,561 35			6,723 48	3	.082
Kansas City, Mo.....					97	22	51,162 96	51,755 32			3,724 70	2	.071
Saint Joseph, Mo.....					27	12	11,494 88	11,768 69			2,688 66	2	.22
Yaquina, Cal.....		28		21	18	13	26,354 23	26,572 07			2,334 37	2	.087
	32,195	72,621	32,138	72,382	540,999	31,434	194,868,151 34	196,935,360 80	24,838,997	726,875,826	6,586,963 18	4,477	.....

Amount of expenses reported by collectors, as above..... \$6,586,963 18

Miscellaneous expenses not included in the above..... 189,005 23

Total expenses of collecting revenue for year ended June 30, 1884..... 6,775,968 41

AGGREGATE RECEIPTS and EXPENSES of COLLECTION for the fiscal years 1877, 1878, 1879, 1880, 1881, 1882, 1883, and 1884.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877.....	\$132,634,029 53	\$6,501,037 57	4.90	1881.....	\$200,079,150 98	\$6,419,345 20	3.20
1878.....	132,024,409 16	5,826,974 32	4.41	1882.....	222,559,104 83	6,549,595 07	2.94
1879.....	138,976,613 79	5,485,779 03	3.94	1883.....	216,962,210 35	6,667,825 46	3.07
1880.....	188,508,690 34	5,995,878 06	3.18	1884.....	196,935,360 80	6,775,968 41	3.44

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

TABLE B.—*MERCHANDISE TRANSPORTED WITHOUT APPREISEMENT during the fiscal year ended June 30, 1884, under act June 10, 1880.*

Port of destination.	Packages.	Invoice value.	Estimated duty.
Baltimore, Md.....	3, 632	\$339, 595	\$219, 235 93
Buffalo, N. Y.....	32, 460	512, 645	241, 077 48
Boston, Mass.....	27, 727	2, 213, 087	999, 373 50
Bath, Me.....	1, 148	93, 181	40, 221 87
Chicago, Ill.....	351, 982	8, 950, 044	3, 931, 027 24
Cleveland, Ohio.....	6, 657	378, 434	193, 025 83
Cincinnati, Ohio.....	21, 475	1, 810, 826	875, 510 91
Detroit, Mich.....	7, 458	339, 045	145, 952 06
Denver, Colo.....	1, 001	49, 440	31, 852 36
Georgetown, D. C.....	1, 494	40, 299	20, 305 02
Galveston, Tex.....	4, 563	30, 519	12, 578 18
Hartford, Conn.....	2, 391	155, 078	54, 875 03
Indianapolis, Ind.....	22, 738	196, 019	89, 823 66
Kansas City, Mo.....	1, 122	88, 549	47, 993 75
Louisville, Ky.....	4, 578	257, 151	136, 901 62
Middletown, Conn.....	25	202	68 90
Mobile, Ala.....	87	4, 623	2, 426 55
Memphis, Tenn.....	192	8, 744	3, 453 77
Milwaukee, Wis.....	16, 831	341, 408	147, 521 39
New Haven, Conn.....	392	8, 015	4, 982 20
New Orleans, La.....	304	32, 210	24, 995 95
New York, N. Y.....	80, 174	1, 287, 740	170, 027 09
Portsmouth, N. H.....	21	536	123 30
Portland, Me.....	3, 000	7, 342	3, 117 70
Providence, R. I.....	3, 807	340, 574	153, 770 35
Portland, Oreg.....	41	8, 564	7, 495 10
Philadelphia, Pa.....	34, 695	3, 106, 811	1, 330, 781 47
Port Huron, Mich.....	52, 796	478, 504	22, 478 60
Pittsburgh, Pa.....	*462, 481	881, 762	435, 326 02
Rochester, N. Y.....	6, 010	351, 576	174, 816 72
Richmond, Va.....	4	857	327 00
Saint Joseph, Mo.....	756	21, 630	11, 813 60
Saint Paul, Minn.....	8, 688	201, 022	55, 771 49
San Francisco, Cal.....	38, 178	2, 684, 549	1, 605, 493 65
Saint Louis, Mo.....	219, 255	2, 600, 248	1, 088, 811 84
Savannah, Ga.....	354	23, 920	15, 358 95
Toledo, Ohio.....	226	24, 263	10, 166 19
Wilmington, Del.....	519	27, 555	15, 197 55
Total.....	1, 423, 262	27, 896, 567	12, 323, 879 82

* Principally bundles steel-wire rods.

† The merchandise above referred to was forwarded from the following-named ports of first arrival:

Ports of importation.	Packages.	Invoice value.	Estimated duty.
Boston, Mass.....	72, 948	\$721, 410	\$320, 486 91
Baltimore, Md.....	11, 683	317, 989	158, 920 52
Chicago, Ill.....	2, 629	18, 974	4, 569 19
Detroit, Mich.....	4, 118	48, 504	17, 262 73
Mobile, Ala.....	35	688	1, 878 60
New York, N. Y.....	699, 968	10, 083, 950	9, 661, 757 98
New Orleans, La.....	209, 837	1, 650, 914	734, 813 39
Philadelphia, Pa.....	22, 559	1, 823, 461	812, 420 18
Port Huron, Mich.....	10, 749	89, 781	25, 484 36
Portland, Me.....	144, 646	659, 341	202, 034 38
San Francisco, Cal.....	244, 090	3, 481, 555	384, 231 58
Total.....	1, 423, 262	27, 896, 567	12, 323, 879 82

The following comparative statement shows the increase in the quantity, value, and estimated duties thereon of unappraised merchandise transported from ports of first arrival to ports of destination during the years specified:

Year.	Packages.	Invoicevalue.	Estimated duty.
1879	249, 811	\$8, 745, 663	\$4, 284, 880 54
1880	329, 886	13, 125, 758	6, 169, 710 85
1881	353, 901	14, 519, 474	6, 604, 447 26
1882	539, 183	21, 440, 540	10, 186, 940 14
1883	1, 120, 619	26, 283, 922	12, 225, 630 46
1884	1, 423, 262	27, 896, 567	12, 323, 879 82



REPORT OF COMMISSIONER OF INTERNAL REVENUE.



REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, October 30, 1884.

SIR: I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1884.

In order that you may have a clear view of the condition of the public business intrusted to my charge, I also include certain additional information relative to the work of the Bureau during the months of July, August, and September of the present year.

You will also find in the appendix to the bound volume of this report carefully prepared tabular statements as follows:

Table A, showing the receipts from each specific source of revenue, and the amounts refunded in each collection district, State, and Territory of the United States, for the fiscal year ended June 30, 1884.

Table B, showing the number and value of internal-revenue stamps ordered from the office of the Commissioner; the receipts from the sale of stamps and the commissions allowed thereon; also the number and value of stamps for special taxes, tobacco, cigars, cigarettes, snuff, distilled spirits, and fermented liquors, issued monthly to collectors during the fiscal year ended June 30, 1884.

Table C, showing the percentages of receipts from the several general sources of revenue in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1884.

Table D, showing the aggregate receipts from all sources in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1884.

Table E, showing the receipts in the United States from each specific source of revenue, by fiscal years, from September 1, 1862, to June 30, 1884.

Table F, showing the ratio of receipts in the United States from specific sources of revenue to the aggregate receipts from all sources, by fiscal years, from July 1, 1863, to June 30, 1884.

Table G, showing the returns of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes, under the several acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1884.

Table H, showing the receipts from special taxes in each State, and Territory for the special-tax year ended April 30, 1884.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1884.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1884.

PRESENT NUMBER OF COLLECTION DISTRICTS.

After fully carrying out the scheme of consolidation of collection districts contemplated by the executive order of the President, dated June 25, 1883, as subsequently modified, the number of internal-revenue districts is now eighty-five.

ESTIMATE OF COLLECTIONS FOR PRESENT FISCAL YEAR.

It is estimated that the sum of \$115,000,000 will be collected during the present fiscal year from the various sources of internal revenue.

As anticipated in my last report the collections for the fiscal year 1884, reached over one hundred and twenty millions (viz, \$121,590,039.83).

Payment of the tax on the large production of spirits in 1881 was a material factor in this result. The falling off anticipated during the present year will follow from the diminished quantity of bourbon and rye whiskies produced in 1882, on which the tax will mature during the current fiscal year. Another cause contributing to the reduction of receipts will be the largely increased exportation abroad of spirits in bond, on which, for various reasons, the owners cannot pay the tax.

Something like 10,000,000 gallons have already been forced abroad during the current calendar year because of stagnation in trade and the refusal of Congress to extend the bonded period.

COMPARATIVE RECEIPTS FOR THE LAST TWO FISCAL YEARS.

The total receipts from all sources of internal revenue taxation for the fiscal year ended June 30, 1884, were \$121,590,039.83 as compared with \$144,553,344.86 for the year 1883, \$146,523,273.72 for the year 1882, and \$135,229,912.30 for the year 1881.

The following statements will exhibit detailed information of the amount of internal revenue collected during the past year, and also for the first three months of the present fiscal year, of the sources from whence the revenue is derived, of the States and districts in which the collections during the past year were made, the cost of collections, &c.

COMPARATIVE STATEMENT showing the RECEIPTS from the SEVERAL OBJECTS of INTERNAL TAXATION in the UNITED STATES during the fiscal years ended June 30, 1883 and 1884.

Objects of taxation.	Amount of tax paid during fiscal years—		Increase.	Decrease.
	1883.	1884.		
SPIRITS.				
Spirits distilled from fruit	\$1,127,950 25	\$1,023,350 85		\$104,599 40
Spirits distilled from grain and other materials	67,957,906 48	70,631,860 48	\$2,673,954 00	
Rectifiers (special tax)	189,800 12	183,872 92		5,927 20
Retail liquor-dealers (special tax)	4,624,587 77	4,597,139 33		27,448 44
Wholesale liquor-dealers (special tax)	455,915 51	448,840 51		7,075 00
Manufacturers of stills (special tax)	1,160 43	1,241 67	81 24	
Stills or worms manufactured (special tax)	4,020 00	2,920 00		1,100 00
Stamps for distilled spirits intended for export	7,434 00	16,159 50	8,725 50	
Interest on tax upon spirits	64			64
Total	74,368,775 20	76,905,385 26	2,536,610 06	
TOBACCO.				
Cigars and cheroots	16,895,215 15	10,368,805 27		6,526,409 88
Cigarettes	929,974 73	454,409 01		475,565 72
Snuff	736,022 82	448,211 58		287,811 24
Tobacco, chewing and smoking	22,136,402 53	13,488,047 41		8,648,355 12
Stamps for tobacco, snuff, and cigars intended for export (a)	876 00			876 00
Dealers in leaf tobacco (special tax)	54,535 12	48,595 82		5,939 30
Dealers in manufactured tobacco (spe- cial tax)	1,233,812 93	1,136,786 20		97,026 73
Manufacturers of tobacco (special tax)	5,697 88	5,117 49		580 39
Manufacturers of cigars (special tax)	96,899 00	97,962 19	1,063 19	
Peddlers of tobacco (special tax)	14,813 63	14,465 01		348 62
Total	42,104,249 79	26,062,399 98		16,041,849 81
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	16,426,050 11	17,573,722 88	1,147,672 77	
Brewers (special tax)	184,885 49	187,988 82	3,103 33	
Dealers in malt liquors (special tax)	289,680 21	323,242 41	33,562 20	
Total	16,900,615 81	18,084,954 11	1,184,338 30	
MISCELLANEOUS.				
Collections not otherwise provided for	10,873,900 49	248,156 36		10,625,744 13
Penalties	305,803 57	289,144 12		16,659 45
Total	11,179,704 06	537,300 48		10,642,403 58
Aggregate receipts	144,553,344 86	121,590,039 83		22,963,305 03

a Tax repealed August 8, 1882.

WITHDRAWALS FOR CONSUMPTION DURING LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, and cigarettes on which tax was paid during the same periods are as follows:

Products taxed.	Fiscal years ended June 30—		Increase.	Decrease.
	1883.	1884.		
Number of gallons of spirits distilled from fruit.....	1, 253, 278	1, 137, 056	.....	116, 222
Number of gallons of spirits distilled from grain, molasses, and other materials.....	75, 508, 785	78, 479, 845	2, 971, 060	.....
Number of cigars.....	3, 227, 888, 992	3, 455, 619, 017	227, 730, 025	.....
Number of cigarettes.....	640, 021, 653	908, 090, 723	268, 069, 070	.....
Number of pounds of snuff.....	5, 284, 372	5, 602, 645	318, 273	.....
Number of pounds of tobacco.....	165, 077, 186	168, 593, 419	3, 516, 233	.....
Number of barrels of fermented liquors.....	17, 757, 692	18, 998, 619	1, 240, 727	.....
* * * * *				

NOTE.—Many detailed tabular statements are omitted for want of space, but they may be found in the bound volumes of the Commissioner's report.

STATEMENT SHOWING the AGGREGATE RECEIPTS from INTERNAL REVENUE by STATES and TERRITORIES during the fiscal year ended June 30, 1884.

States and Territories.	Aggregate receipts.	States and Territories.	Aggregate receipts.
Alabama.....	\$85, 398 33	New Jersey.....	\$3, 477, 222 72
Arizona (a).....	2, 714 91	New Mexico.....	69, 139 57
Arkansas.....	91, 009 87	New York.....	13, 760, 384 10
California.....	3, 384, 765 95	North Carolina.....	1, 760, 968 74
Colorado.....	195, 999 50	Ohio.....	13, 520, 264 56
Connecticut.....	428, 370 93	Oregon.....	128, 275 08
Dakota (b).....	9, 664 22	Pennsylvania.....	7, 888, 700 02
Delaware.....	210, 827 24	Rhode Island.....	130, 468 11
Florida.....	178, 562 09	South Carolina.....	93, 896 95
Georgia.....	379, 741 84	Tennessee.....	1, 249, 975 96
Idaho (c).....	2, 634 11	Texas.....	210, 149 02
Illinois.....	23, 520, 484 80	Utah (e).....	4, 560 49
Indiana.....	5, 618, 512 22	Vermont.....	30, 904 88
Iowa.....	2, 757, 416 53	Virginia.....	3, 232, 726 10
Kansas.....	167, 351 37	Washington (f).....	6, 938 73
Kentucky.....	18, 583, 172 16	West Virginia.....	560, 328 28
Louisiana.....	560, 184 69	Wisconsin.....	2, 993, 755 62
Maine.....	56, 599 19	Wyoming (g).....	1, 202 68
Maryland.....	3, 146, 491 15	Total by States and Terri- tories.....	121, 368, 620 05
Massachusetts.....	2, 396, 590 05	Back taxes under repealed laws that cannot be apportioned among the several States and Territories.....	221, 419 78
Michigan.....	1, 419, 380 97	Aggregate receipts.....	121, 590, 039 83
Minnesota.....	493, 982 05		
Mississippi.....	50, 449 53		
Missouri.....	6, 473, 806 51		
Montana.....	125, 369 68		
Nebraska.....	1, 515, 816 43		
Nevada (d).....	3, 827 20		
New Hampshire.....	390, 136 72		

(a) Consolidated with New Mexico, September 5, 1883.

(b) Consolidated with Nebraska, August 20, 1883.

(c) Consolidated with Montana, August 20, 1883.

(d) Consolidated with the fourth district of California, October 1, 1883.

(e) Consolidated with Montana, August 20, 1883.

(f) Consolidated with Oregon, September 1, 1883.

(g) Consolidated with Colorado, August 15, 1883.

RECEIPTS FOR THE FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years 1884 and 1885. A comparison of the receipts for the two periods is also given :

Objects of taxation.	Amount of tax paid during first three months of fiscal years—		Increase.	Decrease.
	1884.	1885.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	\$202, 617 58	\$194, 479 32		\$8, 138 26
Spirits distilled from materials other than apples, peaches, or grapes	17, 255, 430 88	15, 936, 331 60		1, 319, 099 28
Wine made in imitation of champagne, &c.				
Rectifiers (special tax)	6, 989 57	6, 017 35		972 22
Dealers, retail liquor (special tax)	281, 034 67	275, 519 28		5, 515 39
Dealers, wholesale liquor (special tax)	24, 481 85	15, 404 20		9, 077 65
Manufacturers of stills, and stills and worms manufactured (special tax)	1, 325 83	1, 064 17		261 66
Stamps for distilled spirits intended for export	1, 274 60	6, 364 50	\$5, 089 90	
Total	17, 773, 154 98	16, 435, 180 42		1, 337, 974 56
TOBACCO.				
Cigars and cheroots	2, 740, 238 21	2, 785, 639 06	45, 400 85	
Cigarettes	110, 328 21	130, 165 65	19, 837 44	
Manufacturers of cigars (special tax)	3, 833 72	4, 816 31	982 59	
Snuff of all descriptions	111, 008 31	128, 255 42	17, 247 11	
Tobacco, manufactured, of all descriptions.	3, 402, 147 05	3, 524, 656 34	122, 509 29	
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	497 65	427 92		69 73
Dealers in leaf tobacco (special tax)	1, 821 17	1, 473 18		347 99
Retail dealers in leaf tobacco (special tax).	41 67			41 67
Dealers in manufactured tobacco (special tax)	85, 699 40	91, 407 71	5, 708 31	
Manufacturers of tobacco (special tax)	204 00	252 00	48 00	
Peddlers of tobacco (special tax)	1, 441 55	1, 398 00		43 55
Total	6, 457, 260 94	6, 668, 491 59	211, 230 65	
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on	5, 216, 935 03	5, 464, 914 60	247, 979 57	
Brewers (special tax)	3, 438 38	4, 289 61	851 23	
Dealers in malt liquors (special tax)	34, 232 17	30, 715 27		3, 516 90
Total	5, 254, 605 58	5, 499, 919 48	245, 313 90	
MISCELLANEOUS.				
Penalties	68, 580 53	39, 039 74		29, 540 79
Collections not otherwise herein provided for	118, 814 47	2, 665 60		116, 148 87
Total	187, 395 00	41, 705 34		145, 689 66
Aggregate receipts	29, 672, 416 50	28, 645, 296 83		1, 027, 119 67

COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, &c.....	\$1,854,982 10
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....	*2,438,000 00
For stamps, paper, and dies.....	454,311 69
For expenses of detecting and punishing violations of internal-revenue laws.....	56,736 57
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue.....	296,421 48
Total.....	5,100,451 84

As compared with a total cost of collection for the year 1883 of \$5,105,957.09.

The total expenses (including the expenses of this office) will be found, on final adjustment, to be a little less than $4\frac{1}{2}$ per cent. of the amount collected. The diminution of gross receipts could not proportionately affect the cost of collection, as nearly the same force had to be retained.

Owing to the increased number of distilleries in operation during the past year and the largely increased amount of spirits withdrawn from warehouse upon payment of tax and for export, all of which required to be gauged, the appropriation for payment of salaries of storekeepers and for fees of gaugers was insufficient, and early in May this office estimated that \$150,000 more would be needed for this purpose to meet actual expenses accruing during the fiscal year.

This estimate was based upon the records of this office as to the number of these officers on duty and a careful comparison with expenses of previous months, and an appropriation of the above-named sum was asked for.

In the act of July 7, 1884, making appropriation for deficiencies, \$80,000 only was appropriated for the above purpose, which was so much less than what was actually needed that most of these officers could be paid only up to the middle of June.

Accounts from over 1,100 of these officers for the last half of the month of June, 1884, are now on file unpaid, amounting to \$54,600, and it is known that there are some others yet to be filed, so that at least \$58,000 will need to be appropriated for this deficiency, and as so many persons are affected who are in need of this money justly earned, I would ask that the matter be presented to Congress for appropriation at the earliest practicable moment.

GENERAL CONDITION OF THE SERVICE.

It gives me pleasure to report that the general condition of the service is good, and I am very grateful to the officers of internal revenue throughout the country for their zeal and efficiency.

MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the

* This item includes \$58,000 for accounts of storekeepers and gaugers for last half of June, 1884, that were not paid owing to the appropriation being exhausted, and for which a deficiency appropriation will be needed.

Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue, for which appropriation was made in that act. In accordance with the aforesaid requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public money.....	\$4,236 36
Telegraphing on public business.....	1,022 22
Locks for distilleries.....	4,707 45
Hydrometers for use in gauging spirits.....	7,372 51
Gauging rods and saccharometers.....	398 25
Coin scales for collectors.....	75 95
Internal Revenue Record for internal revenue officers.....	2,454 37
Stationery for internal revenue officers.....	16,261 18
Compensation of United States attorneys in internal revenue cases, allowed under sections 827 and 838 Revised Statutes.....	3,445 00
Federal Reporter.....	10 00
Traveling expenses of clerks, &c., under special orders of the Department.....	135 25
Expenses of seizures and sales by collectors.....	730 57
Rent of offices leased by the Secretary of the Treasury for internal revenue officers second district of New York.....	5,000 00
Expenses of National Academy of Sciences investigating nature and properties of glucose.....	1,433 78
Total.....	47,282 89

REVENUE AGENTS' DIVISION.

The following statement shows the salaries and expenses of revenue agents, expenditures from the appropriation for the discovery of violations of internal-revenue laws, illicit stills seized, persons arrested for illicit distilling, casualties to officers and employes in the internal-revenue service, and statement of ordnance and ordnance stores issued to collectors; also a brief statement of work performed by revenue agents.

Thirty-five revenue agents have been employed during the last fiscal year—one as chief of division in this office, four employed in examining collectors' accounts, and ten employed in assisting agents in charge of divisions.

By the act of Congress making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ending June 30, 1885, approved July 7, 1884, the number of agents was reduced from thirty-five to twenty.

One thousand and forty-five violations of internal-revenue law have been reported by agents during the year, four hundred and thirteen persons have been arrested on their information, property to the value of \$52,531.72 has been reported by them for seizure, and for assessments for unpaid taxes and penalties the sum of \$103,662.25 has been reported by them.

There has been expended from the appropriation for salaries and expenses of revenue agents during the year as follows:

Aggregate salary of agents.....	\$83,290 50
Aggregate amount for traveling expenses.....	43,393 20
Stationery furnished agents.....	277 17
Transportation over Pacific Railroad.....	1,378 67
Total.....	128,339 54

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF FRAUD.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and

bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNTS EXPENDED through COLLECTORS of INTERNAL-REVENUE, during the fiscal year 1884.

Names.	District.	Amount.
Bingham, Arthur	Alabama	\$40 00
Brayton, E. M.	South Carolina	1,049 00
Buckner, Lewis	Fifth Kentucky	974 55
Cooper, H. M.	Arkansas	153 50
Cooper, T. N.	Sixth North Carolina	1,322 50
Crumbaugh, S. R.	Second Kentucky	25 00
Drury, George	Louisiana	200 00
Duval, I. H.	West Virginia	390 00
Farley, E.	Second Kentucky	40 00
Hughes, A. M., jr.	Fifth Tennessee	584 00
Johnson, W. H.	Georgia	2,335 00
Landram, W. J.	Eighth Kentucky	1,276 00
Melton, J. M.	Second Tennessee	359 00
Raulston, J. B.	Fourth Virginia	669 47
Umbsdenstock, William	Fourth Texas	40 00
Walther, J. F.	Nineteenth Pennsylvania	17 50
Young, I. J.	Fourth North Carolina	132 00
Total		9,607 52

AMOUNTS EXPENDED through REVENUE AGENTS.

Name.	Amount.	Name.	Amount.
Brooks, A. H.	\$9,223 51	McLeer, E.	\$937 81
Chapman, W. H.	120 00	Neustadt, F. S.	2,072 31
Clark, A. H.	1,525 03	Packard, J.	1,470 44
Clemen, Gustav	528 00	Plummer, S.	1,728 20
Crane, A. M.	2,682 49	Powers, Thomas	1,630 35
Donelson, E. V.	87 36	Raum, J. M.	711 85
Grimeson, T. J.	1,268 47	Somerville, Wm.	338 56
Hale, J. H.	178 39	Thrasher, L. A.	3,350 89
Harrison, C. B.	300 60	Wagner, Jacob	1,046 76
Kellogg, Horace	5,690 95	Wilson, G. W.	3,067 44
Knight, A. A.	277 85	Total	40,996 00
Lofland, John	199 65		
McCoy, J. B.	2,579 09		

RECAPITULATION.

Amount expended by collectors	\$9,607 52
Amount expended by revenue agents	40,996 00
Rewards under circular No. 99.	6,733 05
Total	57,336 57

AMOUNTS EXPENDED by COLLECTORS and REVENUE AGENTS, APPROPRIATION of 1883, NOT HERETOFORE REPORTED.

Name.	District.	Amount.
COLLECTOR.		
Cooper, H. M.	Arkansas	\$41 00
Cooper, T. N.	Sixth North Carolina	53 00
Crumbaugh, S. R.	Second Kentucky	7 00
Johnson, W. H.	Georgia	77 00
Total		178 00
REVENUE AGENT.		
Knight, A. A.		251 60
Thrasher, L. A.		200 00
Total		451 60

Rewards under circular No. 99, appropriation 1883, not heretofore reported, viz, \$1,862.52.

The accounts for expenditures under this appropriation are rendered monthly with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's Office.

There is in the hands of collectors and agents for the enforcement of the laws and the protection of public property the following-described ordnance stores, for which they are responsible:

Name.	District.	Springfield rifles.	Springfield carbines.	Springfield Smith & Wesson revolvers.	Cartridge-boxes.	Pistol-cartridge pouches.	Waist-belts and plates.	Arm-chests.
W. J. Landram	Eighth Kentucky		7					
T. N. Cooper	Sixth North Carolina	8	8		8		9	
W. H. Johnson	Georgia		64		27		27	3
Dennis Egan	Florida		5					
George Drury	Louisiana		6		6		6	
A. M. Hughes, jr.	Fifth Tennessee	3	2					
J. B. Raulston	Fourth Virginia		21		1			
A. Bingham	Alabama		10					
W. H. Wheeler	Fifth North Carolina		9					
I. H. Duval	West Virginia		6					
Jas. M. Melton	Second Tennessee		10					
E. M. Brayton	South Carolina		13					
I. J. Young	Fourth North Carolina		10	2	10	1	13	1
Jacob Wagner, revenue agent.			1	1	1	2	4	
Total		11	172	3	53	3	59	4

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the last fiscal year:

District.	Stills seized.		Number of persons arrested.	Officers or employes wounded.
	Destroyed.	Removed.		
Second Alabama	11		8	
Arkansas	3	1	5	
Georgia	68	73	801	
Second Kentucky	1	3	4	
Fifth Kentucky	8		12	
Eighth Kentucky	33			
Sixth Missouri		1	1	
First New York		1	1	
Third New York	1		4	
Fourth North Carolina	2			
Fifth North Carolina	41	1	8	
Sixth North Carolina	45	10		
Twenty-second Pennsylvania	1			
South Carolina	11	3	18	
Second Tennessee	14		5	
Fifth Tennessee	12	1	14	
Fourth Texas	1	1		
Vermont		1		
Fourth Virginia	20	3	15	1
West Virginia	3	2	6	
Third Wisconsin		1	1	
Total	275	102	902	1

Statement of the number of stills seized and casualties to officers and employes engaged in the suppression of illicit distillation for the last six years:

	1878.	1879.	1880.	1881.	1882.	1883.
Stills seized.....	1,024	1,319	969	756	464	397
Officers and employes killed.....	8	7	3	1	4	1
Officers and employes wounded.....	17	19	7	9	1	.....

Strong representations were made in vain to Congress at its last session against the policy of reducing the force of revenue agents below the number of thirty-five fixed in the Revised Statutes. Only twenty can now be lawfully employed. With one necessarily on duty in Washington, and at least three others engaged in the work of examining the offices and accounts of collectors, only sixteen are left to watch over the general conduct of the system throughout the country and detect or prevent frauds upon the revenue.

This leaves too many avenues for fraud exposed, and I fear will result in much injury. It is difficult for any one man efficiently to do the work belonging to a revenue agent in a territory embracing sometimes three or more States and never less than two.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1884, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Compromise offers—		Amount of tax.	Amount of assessed and assessable penalty.	Amount of specific penalty.	Total.
	Received.	Accepted.				
July.....	40	27	\$364 67	.....	\$340 00	\$704 67
August.....	26	14	821 95	.....	280 09	1,102 04
September.....	35	2	.....	.....	35 00	35 00
October.....	40	15	73,819 40	\$7 16	1,239 12	75,065 68
November.....	34	54	846 21	116 27	1,279 95	2,242 43
December.....	51	68	30,887 70	6 00	1,861 74	32,755 44
January.....	43	53	66,576 61	45 14	1,551 05	68,172 80
February.....	44	54	5,712 84	20 83	2,443 97	8,177 64
March.....	43	31	1,719 04	267 76	1,810 00	3,796 80
April.....	37	59	25 00	.....	858 02	883 02
May.....	36	52	468 37	62 50	3,036 87	3,567 74
June.....	25	88	303 32	52 08	3,590 00	3,945 40
Total.....	454	517	181,545 11	577 74	18,325 81	200,448 66

Whole number of offers received.....	454
Whole number of offers accepted.....	517
Amount of tax accepted.....	\$181,545 11
Amount of assessed penalty fixed by law.....	577 74
Amount of specific penalties in lieu of fines, forfeitures, and penalties.....	18,325 81
Total.....	200,448 66

STATEMENT of CASES COMPROMISED, under section 3229 Revised Statutes, for the quarter ending September 30, 1884.

[The number received and settled and amounts received therefor.]

First quarter.	Compromise cases—		Tax.	Specific penalty.	Total.
	Received.	Accepted.			
1884.					
July.....	29	28	\$255 25	\$835 15	\$1,090 40
August.....	36	37	8 33	995 57	1,003 90
September.....	32	17	277 28	2,038 33	2,315 61
Total.....			540 86	3,869 05	4,409 91

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1884, were as follows:

Articles.	Quantity.	Value.
Distilled spirits..... gallons..	27,679	\$23,640 72
Tobacco..... pounds..	2,529	428 56
Cigars..... number..	434,089	3,013 79
Miscellaneous property.....		79,417 22
Total.....		106,500 29

ABSTRACT of SEIZURES of PROPERTY for VIOLATION of INTERNAL REVENUE LAWS, for the quarter ending September 30, 1884.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama.....	690	\$690 00					\$270 00
Arkansas.....	42	42 00	1,800	\$13 00			40 00
California.....	18	36 00	312,050	2,000 00	32	\$7 75	1,003 00
Georgia.....	714	503 00					1,414 00
Illinois.....	30	30 00					
Kentucky.....	42	74 00					275 00
Louisiana.....							200 00
Maryland.....							105 00
Michigan.....			200	12 00			
Mississippi.....					56	37 00	
New York.....	10	10	135,800	1,394 00	6,670	648 00	2,760 00
North Carolina.....	206	80			2,456	389 00	1,673 00
Ohio.....			6,150	200 00			
Pennsylvania.....			71,776	747 00	295	70 00	2,628 00
South Carolina.....	213	213					
Tennessee.....							325 00
Virginia.....	204	204					158 00
West Virginia.....							65 00
Wisconsin.....							4 00
Total.....	2,169	1,882 00	527,776	4,166 00	9,509	1,151 75	10,920 00

The following is an abstract of reports of district attorneys for the fiscal year 1884 of internal-revenue suits pending, commenced, and disposed of:

	Number of criminal actions.	Number of civil actions in <i>perso-</i> <i>nam.</i>	Number of actions in <i>rem.</i>	Total.
Suits pending July 1, 1883	2,700	425	102	3,227
Suits commenced during fiscal year 1884	4,702	249	26	4,977
Suits decided in favor of the United States:				
Judgments and costs paid	580	77	10	667
Judgments and costs not paid	2,309	75	2	2,386
				3,053
Suits settled by compromise	192	26	17	235
Suits decided against the United States	592	33	16	641
Suits dismissed, abandoned, and consolidated, &c.	1,239	109	23	1,371
Suits pending July 1, 1884	2,490	354	60	2,904
Suits wherein sentence is suspended	921			921

	Fines, &c.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	\$137,324 49		\$113,199 96	\$250,524 45
Amount of judgments recovered and costs taxed in civil actions in <i>personam</i>		\$166,467 29	6,178 77	172,646 06
Amount of judgments recovered and costs taxed in actions in <i>rem</i>		4,046 31	1,638 66	5,684 97
Amount paid to collectors in criminal actions	19,821 71		28,405 53	48,227 24
Amount paid to collectors in civil actions in <i>personam</i>		97,605 33	2,947 42	100,552 75
Amount paid to collectors in actions in <i>rem</i>		4,598 04	1,230 31	5,828 35

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1886, as follows:

For salaries and expenses of collectors	\$1,850,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses	2,300,000
For dies, paper, and stamps	475,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	65,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	294,590
Total	4,984,590

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1885, are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less	\$2,000	\$375,001 to \$425,000	\$3,375
25,001 to \$37,500	2,125	425,001 to 475,000	3,500
37,501 to 50,000	2,250	475,001 to 550,000	3,625
50,001 to 75,000	2,375	550,001 to 625,000	3,750
75,001 to 100,000	2,500	625,001 to 700,000	3,875
100,001 to 125,000	2,625	700,001 to 775,000	4,000
125,001 to 175,000	2,750	775,001 to 850,000	4,125
175,001 to 225,000	2,875	850,001 to 925,000	4,250
225,001 to 275,000	3,000	925,001 to 1,000,000	4,375
275,001 to 325,000	3,125	1,000,001 and upward	4,500
325,001 to 375,000	3,250		

EXAMINATION OF COLLECTORS' OFFICES.

The examination of the accounts of collectors has been continued during the past year with gratifying results.

OFFICIAL FORCE.

The force connected with this bureau during the fiscal year which ended June 30, 1884, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1884, as modified, was 84 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.
29	\$4,500	4	\$3,250
2	4,250	3	3,125
2	4,125	4	3,000
4	4,000	6	2,875
2	3,875	11	2,750
2	3,750	2	2,625
1	3,625	3	2,500
4	3,500	1	2,250
4	3,375		

There were also employed during the year 1,001 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.
22	\$2,000	6	\$950
11	1,900	68	900
34	1,800	6	850
1	1,750	26	800
10	1,700	17	700
31	1,600	1	660
3	1,550	11	600
50	1,500	15	500
9	1,450	1	460
134	1,400	2	450
1	1,350	2	425
44	1,300	6	400
3	1,250	1	360
166	1,200	23	300
1	1,150	3	250
157	1,100	7	200
2	1,050	1	150
1	1,025	3	120
118	1,000	2	100
1	975	1	60

Also 192 clerks, messengers, and janitors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.
1	\$1,800	35	\$1,000
4	1,600	33	900
3	1,500	14	800
7	1,400	5	750
2	1,350	1	720
4	1,300	8	700
1	1,250	2	650
34	1,200	14	600
9	1,150	2	500
9	1,100	4	300

The force now connected with this Bureau in the various districts throughout the United States is 85 collectors, who receive per annum salaries as follows:

Number.	Salary.	Number.	Salary.
32.....	\$4,500	4.....	\$3,250
2.....	4,250	1.....	3,125
5.....	4,000	7.....	3,000
1.....	3,875	5.....	2,875
2.....	3,750	11.....	2,750
3.....	3,625	2.....	2,625
2.....	3,500	4.....	2,500
3.....	3,375	1.....	2,125

There are also now employed 956 deputy collectors, who receive per annum salaries as follows:

Number.	Salary.	Number.	Salary.
22.....	\$2,000	57.....	\$900
11.....	1,900	4.....	850
34.....	1,800	22.....	800
1.....	1,750	1.....	750
10.....	1,700	15.....	700
31.....	1,600	1.....	660
2.....	1,550	13.....	600
47.....	1,500	14.....	500
8.....	1,450	1.....	450
128.....	1,400	2.....	425
2.....	1,350	6.....	400
36.....	1,300	2.....	360
4.....	1,250	26.....	300
149.....	1,200	3.....	250
141.....	1,100	11.....	200
3.....	1,050	4.....	150
1.....	1,025	3.....	120
133.....	1,000	1.....	100
6.....	950	1.....	60

Also 180 clerks, messengers, and janitors, who receive per annum salaries as follows:

Number.	Salary.	Number.	Salary.
1.....	\$1,800	30.....	\$1,000
2.....	1,600	33.....	900
3.....	1,500	14.....	800
9.....	1,400	5.....	750
1.....	1,350	1.....	720
4.....	1,300	8.....	700
1.....	1,250	2.....	650
31.....	1,200	13.....	600
9.....	1,150	2.....	500
9.....	1,100	2.....	300

There are also employed 800 gaugers, who receive fees not to exceed \$5 per diem; 1,104 storekeepers and gaugers and 659 storekeepers, whose pay does not exceed \$4 per diem (all the foregoing officers are paid only when actually employed); 36 tobacco inspectors, who receive fees to be paid by the manufacturers, and 7 distillery surveyors.

The appropriation bill for the fiscal year ending June 30, 1885, contained the provision that storekeepers or storekeepers and gaugers assigned to distilleries whose registered capacity is 20 bushels or less shall receive \$2 per day for their services. In view of this provision it

was deemed best to grade the pay of all officers of the classes named according to the capacity of the distilleries to which they may be assigned, and the following scale has been adopted for those assigned to distilleries of a daily capacity of more than 20 bushels:

Compensation for storekeepers and gaugers and storekeepers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day. I have done this because of the apparent incongruity of paying storekeepers \$4 per day if assigned to 21 bushel distilleries, when they would be paid only two dollars per day if assigned to distilleries having a daily capacity of 20 bushels or less. And I may report that it will probably be very difficult in some localities to get suitable persons to accept assignments to distilleries where the pay is only two dollars.

CONDITION OF THE OFFICE.

My thanks are due to the officers, clerks, and employés of the Bureau in Washington for faithful and efficient work during the year. The business of the office is well up to date and progressing satisfactorily.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1884, is shown by the following statement:

DIVISION OF LAW.

Offers in compromise briefed	507
Opinions prepared	498
Offers in compromise acted upon	528
Reward claims acted upon	50
Railroad cases adjusted	14
Reports of suits and prosecutions	4,967
Claims for surplus proceeds of lands sold for direct taxes examined and disposed of	163
Claims for surplus proceeds of lands sold for direct taxes allowed by the Secretary of the Treasury and paid	31
Amount paid in settlement of direct-tax claims	\$15,150 50
Claims for purchase money examined and acted upon	6
Claims for abatement of taxes disposed of	2,286
Orders for abatement of taxes issued	321
Amount of abatement claims allowed (uncollectible)	\$276,424 35
Amount of abatement claims allowed (erroneous assessment)	\$787,361 15
Amount of abatement claims rejected (uncollectible)	\$9,172 88
Amount of abatement claims rejected (assessment claimed to be erroneous)	\$324,296 71
Claims for refunding of taxes disposed of	180
Amount of refunding claims allowed	\$50,150 12
Amount of refunding claims rejected	\$39,435 68
Number of rebate claims allowed	44,893
Amount of rebate claims allowed	\$3,485,414 57
Stamp orders for payment of rebate claims issued	940
Amount of stamp orders issued	\$149,311 90

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	267,747
Returns and reports relating to fermented liquors examined and disposed of	29,066
Computations of capacities of distilleries made and data for assessment furnished	16,340

Locks examined and issued.....	2,454
Hydrometer sets, stems, cups, and thermometers tested and issued...	2,645
Gauging-rods examined and issued.....	136
Wantage-rods examined and issued.....	133

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of.....	849
Reports relating to cigars examined and disposed of.....	7,522
Abatement and refunding claims audited.....	45
Rebate claims audited.....	5,750

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing, and counted.....	28,315,800
Collectors' orders and requisitions filled.....	5,452
Packages of stamps mailed.....	28,570
Brewers' permits issued.....	105,600
Books of stamps returned by collectors received and counted.....	45,467
Stamps and coupons returned by collectors received and counted....	51,650,599
Stubs examined.....	11,765,655
Books of stamps and coupons referred to Fifth Auditor.....	31,119
Claims for redemption of stamps examined.....	7,708
Claims for redemption of stamps allowed and referred to Fifth Auditor.....	5,899
Claims for redemption of stamps rejected.....	636
Claims on Forms 66 and 66a examined and allowed.....	694
Tax-paid and special-tax stamps examined and checked on claims 66 and 66a.....	76,836
Stamps for which allowance has been made counted.....	17,852,464
Packages of check stamps canceled and returned.....	2,944
Stamps canceled and returned.....	10,379,459
Reports examined and disposed of.....	29,110
Statements of accounts made.....	462
Names of persons copied from special-tax stubs reported to assessment division as liable to assessment.....	13,777
Packages received by express recorded and distributed.....	4,599
Packages received by registered mail recorded and distributed.....	6,699
Value of stamps received from Bureau of Engraving and Printing...	\$143,940,660 67
Value of stamps issued to collectors.....	\$138,879,709 75
Value of stamps destroyed.....	\$719,628 48
Value of stamps forwarded to Fifth Auditor as vouchers in collectors' accounts.....	\$13,163,319 39
Value of claims for redemption of stamps allowed.....	\$375,049 28
Value of claims on Forms 66 and 66a allowed.....	\$2,720,829 75
Value of check stamps canceled and returned.....	\$207,589 18
Value of check stamps destroyed.....	\$149,460 10

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of.....	16,273
Reports relating to bonded accounts examined and disposed of.....	498,366
Reports and vouchers relating to exportations examined and disposed of.....	109,118
Claims for drawback disposed of.....	1,090

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of.....	3,782
Monthly reports examined and disposed of.....	18,528
Quarterly reports examined and disposed of.....	472
Miscellaneous accounts examined and disposed of.....	590
Final accounts of collectors referred for settlement.....	89
Certificates of deposit for internal revenue collections recorded.....	30,006
Amounting to.....	\$121,677,737 91
Certificates of deposit to credit of Secretary.....	526
Amounting to.....	219,461 09

Drafts mailed to collectors for gaugers' fees and expenses.....		7,962
Amounting to.....	\$836,683 75	
Drafts mailed to collectors for transfer of special deposits.....		295
Amounting to.....	201,870 05	
Drafts mailed to collectors for compromise offers returned.....		56
Amounting to.....	10,813 68	
Drafts mailed to collectors for expenses of office.....		1,103
Collectors' monthly reports of taxes, &c., consolidated into yearly statements.....		1,457
Consolidated statements of monthly reports of taxes, &c., recorded..		136

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of.....	2,135
Reports of collectors relative to illicit spirits disposed of.....	128
Accounts of revenue agents examined.....	829
Miscellaneous expense accounts examined.....	259
Transcripts of books of leaf-tobacco dealers examined and abstracted..	3,305
Quarterly returns of ordnance and ordnance stores in hands of collectors examined.....	76
Reports of examining officers on condition of collectors' offices examined and recorded.....	176
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded.....	275
Reports of revenue agents of seizures, &c., Form 170, examined and recorded.....	254

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared.....	71
Bonds of collectors and disbursing agents recorded.....	110
Commissions of gaugers, storekeepers and gaugers, storekeepers and tobacco inspectors recorded, and appointees notified.....	497
Bonds of subordinate officers examined and recorded.....	548
Assignments of storekeepers, storekeepers and gaugers, and gaugers recorded.....	9,877
Reports of examining officers on condition of collectors' offices examined and acted upon.....	227
Letters for entire Bureau received and registered.....	54,378
Letters briefed and filed.....	32,755
Press copies of letters mailed, registered, and arranged for reference..	59,646
Pages of press-copy letters copied in record books, indexed, and compared.....	17,964
Pages letter and cap paper copied, compared, and registered.....	18,627
Orders for press copies for reference.....	3,617
Envelopes and labels addressed for circulars and blanks.....	5,442
Unrecorded press-copy books paged and indexed (1000 pages each)...	60
Pages blank books ruled and headings written.....	5,340
Rebate claims checked and compared.....	29,833
Rebate claims scheduled.....	48,845
Blank forms prepared and issued.....	8,016,470
Blank books issued.....	13,997

SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1886, the sum of \$294,590 as salaries for the following officers, clerks, and employes in this Bureau:

One commissioner, at.....	\$6,000
One deputy commissioner, at.....	3,500
Two heads of division, at.....	2,500
Five heads of division, at.....	2,250
One superintendent of stamp vault, at.....	2,000
One stenographer, at.....	1,800

Twenty-four clerks, at	\$1,800
Twenty-five clerks, at	1,600
Thirty-four clerks, at	1,400
Twenty-four clerks, at	1,200
Fourteen clerks, at	1,000
Seventy-nine clerks, at	900
Two messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660

An aggregate of 240 persons.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent, at \$1,600, and one counter, at \$900, the same to be reimbursed by the stamp manufacturers as provided by the act of August 5, 1882.

NUMBER AND VALUE OF STAMPS ISSUED.

STATEMENT of the NUMBER, KIND, and VALUE of INTERNAL-REVENUE STAMPS ISSUED to COLLECTORS, during the fiscal year ended June 30, 1884.

Denomination.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,737,450	\$82,889,345 00
Stamps for distilled spirits, other than tax-paid	4,100,900	20,560 00
Stamps for tobacco and snuff	291,428,084	16,907,648 10
Stamps for cigars and cigarettes	122,487,838	10,874,754 65
Stamps for fermented liquors and brewers' permits	62,381,520	19,191,740 00
Stamps for special taxes	848,020	9,015,662 00
Stamps for documents and proprietary articles	9,537	209 25
Total	482,993,349	138,879,919 00

CANCELLATION OF STAMPS.

The work of canceling and redeeming stamps imprinted upon checks and returning the same to claimants was suspended in November, 1883, because the appropriation of the Bureau of Engraving and Printing would not justify that bureau in any longer continuing the work, as fully explained in my last annual report. This left quite a number of stamps on hand accompanying claims which were received prior to July 31, 1883, uncanceled, and many were received thereafter with the request for cancellation. The attention of Congress was called to the subject, and the necessary appropriation was made by an act approved February 14, 1884, and on the 25th of February the cancellation of stamps was resumed. There were employed in February 65, in March 73, in April 88, in May 20, in June 12, in July 16, in August 9, and for thirteen days in September 7 persons. The increase or diminution of the force during this time was caused by the increase or diminution of the work, and all claims for cancellation, with the exception of about half a dozen, were completed on the 13th of September, 1884.

The amount expended from the appropriation above referred to during this time was as follows:

Bureau of Engraving and Printing reimbursed	\$8,137 62
Employés during—	
February	608 00
March	3,467 88
April	4,228 85
May	858 00
June	600 00
July	654 00
August	354 00
To September 13	144 00
Total	19,052 35

leaving a balance of the appropriation unexpended at this date of \$947.65.

Two thousand nine hundred and forty-four packages of stamps, amounting to \$207,589.18 in value, were canceled and returned, and stamps amounting to \$149,460.10 were redeemed and destroyed, making the total value of stamps redeemed \$357,049.28. There remain on hand at this date about 1,200 packages, and it is quite probable that the greater portion of this number will be rejected unless the necessary proof is promptly furnished. All of these claimants have been notified, some of them repeatedly, of what was necessary for them to do to perfect their claims.

Packages of check-stamps are being received daily for redemption and are being counted and disposed of as current work by the regular official force. Where the claims are perfect the stamps are destroyed and the claim allowed; otherwise, the stamps are held and the claimants informed what evidence is necessary before their claims can be further considered. In many cases parties are unable to give the date of purchase from the Government of adhesive stamps, or the date of imprinting upon checks by the Graphic Company, and as the act of March 1, 1879, requires that stamps should be presented within three years from the date of purchase or imprinting as above stated, it is impracticable to dispose of these claims save by rejection. With exception of such cases as are herein referred to, the work in connection with this branch of the service is disposed of as current work by the regular force of the office.

MANUFACTURE OF PAPER.

During the present fiscal year, after due advertisement for proposals, a contract has been entered into with the Fairchild Paper Company, of Boston, Mass., for the manufacture of about 450,000 pounds of paper for (printing) internal-revenue stamps. The rate to be paid under the contract is $8\frac{1}{2}$ cents per pound. The work of manufacturing the paper was commenced on the 21st of July, 1884, and is still in progress. Should the business of the country demand a larger number of stamps during the present fiscal year than during the last, as now seems quite likely to be the case, the quantity of paper to be manufactured will be increased.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps imprinted upon foil wrappers for tobacco, which have been printed by John J. Crooke, of New York.

The sundry civil bill for the year ending June 30, 1885, as it originally passed the House, is as follows:

For paper and stamps, four hundred and ten thousand dollars; the engraving and printing of said stamps to be done in the Bureau of Engraving and Printing of the Treasury Department, under the direction of the Secretary of the Treasury: *Provided*, That the cost of doing it there shall not hereafter exceed what it shall be found, after an advertisement for proposals, it would cost to have it done elsewhere.

The proviso was stricken out in the Senate. The act as finally passed reads as follows:

For paper and stamps for the Bureau of Internal Revenue, four hundred and ten thousand dollars; the engraving and printing of said stamps to be done in the Bureau of Engraving and Printing of the Treasury Department, under the direction of the Secretary of the Treasury.

It was the evident purpose of the House of Representatives at the time of its first action upon the bill to allow internal revenue stamps to be engraved and imprinted elsewhere than in the Bureau of Engrav-

ing and Printing, if the work could be done elsewhere at less expense to the Government; but the action of the Senate and the act itself as finally passed seem to indicate a purpose to allow no competition with that bureau. This subject is mentioned only for the purpose of calling attention to the following provision in the act making appropriation for the legislative, executive, and judicial expenses for the fiscal year ending June 30, 1885:

For one stamp agent, at sixteen hundred dollars, and one counter, at nine hundred dollars; in all twenty-five hundred dollars, the same to be reimbursed by the stamp manufacturers.

This is the appropriation hitherto made each year for payment of the stamp agent and counter stationed at the place in New York where stamps are imprinted on tin-foil wrappers. It was clearly designed to meet that expense and no other, for there is no other similar expense to be met.

When the bill of Mr. Crooke for the month of July reached the office of the First Comptroller, he decided that no payment could be made him for work of this character, for the reason that the act above referred to required that all printing under the appropriation should be done at the Bureau of Engraving and Printing. In view of the great practical importance of the question to persons using foil-wrappers, a letter was addressed to the honorable Secretary of the Treasury on the 23d of August last, setting forth the above facts, with others, and requesting him to submit to the Attorney-General for his opinion whether the restriction of the statute was not upon the expenditure of the appropriation rather than upon the place of manufacture of the stamps, and whether this office could legally cause them to be prepared elsewhere than in the Bureau of Engraving and Printing, provided such preparation was without expense to the Government. The matter was submitted to the Attorney-General by the honorable Secretary, and under date of the 16th of September last he transmitted his opinion in writing to the effect that the Commissioner of Internal Revenue is authorized to have stamps imprinted upon foil-wrappers for the payment of tax upon tobacco elsewhere than in the Bureau of Engraving and Printing, provided that the United States are at no expense thereabout, &c.

A contract will be made with John J. Crooke, of New York City, for the imprinting of stamps upon foil-wrappers without charge to the Government, he receiving such remuneration from manufacturers of tobacco as may be agreed upon between them, and he reimbursing to the Government the salaries of one stamp agent and one counter, amounting to \$2,500 per annum.

One reason why this work cannot well be done by the Bureau of Engraving and Printing is that the process of imprinting upon foil is a patent process, and another that a great majority of manufacturers who use the foil-wrapper with the stamp imprinted as aforesaid have their manufactories in the vicinity of New York and would be subjected to much additional expense in the way of freights, should the foil be shipped here to be imprinted and then returned to them, besides the risk of injury to the wrappers in transitu.

TOBACCO.

The internal-revenue taxes collected from tobacco during the fiscal year ended June 30, 1884, aggregated \$26,062,399.98. This amount includes taxes imposed on domestic and imported manufactured tobacco, snuff, cigars, and cigarettes, and all special taxes paid by manufacturers and dealers in tobacco.

The collections from the same sources made during the fiscal year ended June 30, 1883, were \$42,104,249.79, and during the fiscal ended June 30, 1882, were \$47,391,988.91.

The collections made during the last fiscal year were nearly all under the rates of tax prescribed by the act of March 3, 1883. Those made during the fiscal year ended June 30, 1883, were partly under those rates of tax and partly under the rates of tax prescribed by previous acts. Those made during the fiscal year ended June 30, 1882, were under the rates of tax in force prior to the time when the act of March 3, 1883, took effect.

It will be observed, by comparing the receipts for the last fiscal year with those for the fiscal year immediately preceding it, that the decrease of revenue from tobacco was \$16,041,849.81, and by comparing those receipts with the receipts for the fiscal year ended June 30, 1882, that the decrease was \$21,329,588.93. This last comparison more nearly shows the effect of the reduction of the tax on tobacco under the act of March 3, 1883. For the collections of those two fiscal years were made under the different rates of tax.

But this comparison is not complete, owing to the fact that the production of tobacco, snuff, and cigars for the last fiscal year shows a large increase over the production for the fiscal year ended June 30, 1882, as will be more clearly seen from the following comparative statements:

Year.	Pounds tobacco and snuff.	Number cigars and cigarettes.
1884.....	184,833,667	4,451,643 225
1882.....	172,153,816	3,662,973,076
Increase.....	12,679,851	788,670,149

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco at 8 cents per pound.....	\$13,486,899 61
Manufactured tobacco at 16 cents per pound.....	1,147 80
Snuff at 8 cents per pound.....	448,211 58
Total for year ended June 30, 1884.....	13,936,258 99
Total for year ended June 30, 1883.....	22,872,425 35
Decrease in collections on tobacco and snuff.....	8,936,166 36

Of this decrease \$8,648,355.12 was on chewing and smoking tobacco, and \$287,811.24 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at \$3 per thousand.....	\$10,364,908 83
Cigars taxed at \$6 per thousand.....	3,896 44
Cigarettes taxed at 50 cents per thousand.....	453,972 57
Cigarettes taxed at \$1.75 per thousand.....	43
Cigarettes taxed at \$3 per thousand.....	436 01
Total for year ended June 30, 1884.....	10,823,214 28
Total for year ended June 30, 1883.....	17,825,189 88
Decrease in collections from cigars and cigarettes.....	7,001,975 60

Of this decrease \$6,526,409.88 was on cigars, and \$475,565.72 on cigarettes.

OTHER COLLECTIONS.

Dealers in manufactured tobacco, at \$5	\$923 77
Dealers in manufactured tobacco, at \$2.40	1,135,862 43
Total for fiscal year ended June 30, 1884	1,136,786 20
Total for fiscal year ended June 30, 1883	1,233,812 93
Decrease in collections from dealers in manufactured tobacco ..	97,026 73
Manufacturers of tobacco, special tax, at \$10	15 00
Manufacturers of tobacco, special tax, at \$6	5,102 49
Total collections for year ended June 30, 1884	5,117 49
Total collections for year ended June 30, 1883	5,697 88
Decrease special taxes, manufacturers of tobacco	580 39
Manufacturers of cigars, special tax, at \$10	20 00
Manufacturers of cigars, special tax, at \$6	97,942 19
Total for fiscal year ended June 30, 1884	97,962 19
Total for fiscal year ended June 30, 1883	96,899 00
Increase special taxes, manufacturers of cigars	1,063 19
Peddlers of tobacco, special taxes, 1884	14,465 01
Peddlers of tobacco, special taxes, 1883	14,813 63
Decrease during fiscal year ended June 30, 1884	348 62
Leaf dealers, year ended June 30, 1884	48,595 82
Leaf dealers, year ended June 30, 1883	54,535 12
Decrease special taxes, leaf dealers	5,939 30

No export stamps were sold during fiscal year ended June 30, 1884; during previous year sales were \$876.

PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1884, as shown from the several quantities removed for consumption on payment of tax, together with the quantities removed in bond for export, is as follows:

	Pounds.
Tobacco taxed at 16 cents per pound	7,174
Tobacco taxed at 8 cents per pound	168,586,245
Snuff taxed at 8 cents per pound	5,602,645
Total quantity removed for consumption	174,196,064
Tobacco and snuff removed for exportation	10,637,603
Total apparent production	184,833,667
Total apparent production year ended June 30, 1883	181,313,313
Total increase of production	3,520,354

This entire increase, together with the excess of the quantity exported in 1883 over that in 1884, being 314,152 pounds, was put on the market for consumption.

CIGARS AND CIGARETTES.

	Number.
Cigars and cheroots taxed at \$3 per thousand	3,454,969,610
Cigars and cheroots taxed at \$6 per thousand	649,407
Cigarettes taxed at 50 cents per thousand	907,945,140
Cigarettes taxed at \$1.75 per thousand	246
Cigarettes taxed at \$3 per thousand	145,337
Total number removed for consumption	4,363,709,740
Cigars removed in bond for export	1,690,000
Cigarettes removed in bond for export	86,243,485
Total product for fiscal year 1884	4,451,643,225
Total product for fiscal year 1883	3,947,572,080
Total increase of production	504,071,145

Of this increase 495,799,095 were removed for consumption, and 8,272,250 were exported.

SPECIAL TAX COLLECTIONS.

The following statement shows the number of persons and firms who paid special taxes during the fiscal year ended June 30, 1884, as manufacturers, dealers, and peddlers of tobacco, snuff, and cigars, and leaf dealers:

Manufacturers of tobacco, including snuff	852
Manufacturers of cigars, including cigarettes	16,326
Dealers in manufactured tobacco	473,465
Dealers in leaf tobacco	4,623
Peddlers of manufactured tobacco	1,587
Total number of special tax payers	496,853

STATEMENT showing the NUMBER of CIGAR MANUFACTURERS' ACCOUNTS REPORTED, the NUMBER of CIGARS and CIGARETTES REPORTED MANUFACTURED, during the calendar year 1883, and the QUANTITY of TOBACCO USED THEREIN.

State or Territory.	Number of accounts reported.	Number of pounds of tobacco used.	Number of cigars reported manufactured.	Number of cigarettes reported manufactured.
Alabama.....	28	41,426	1,787,525	.....
Arkansas.....	21	32,174	1,526,840	.....
California.....	323	3,529,126	151,245,386	3,372,470
Colorado.....	50	55,272	2,248,853	.....
Connecticut.....	306	744,695	32,185,670	.....
Delaware.....	45	100,594	4,207,617	.....
Florida.....	172	1,052,269	45,830,025	377,690
Georgia.....	44	86,550	3,063,777	.....
Illinois.....	1,151	3,771,545	161,792,389	.....
Indiana.....	368	992,195	40,843,145	.....
Iowa.....	276	944,651	41,663,027	.....
Kansas.....	129	341,515	14,322,840	.....
Kentucky.....	227	802,902	35,115,017	.....
Louisiana.....	178	961,189	38,664,420	14,345,650
Maine.....	55	104,373	4,302,434	.....
Maryland.....	707	2,511,826	95,584,569	74,129,828
Massachusetts.....	526	1,953,691	82,731,893	706,840
Michigan.....	515	2,203,897	90,282,096	.....
Minnesota.....	121	557,191	24,107,974	.....
Mississippi.....	2	493	9,400	.....
Missouri.....	573	1,430,188	62,233,920	4,547,700
Montana.....	7	13,174	549,450	.....
Nebraska.....	120	265,961	11,385,900	.....
New Hampshire.....	37	83,824	3,964,690	.....
New Jersey.....	761	1,415,343	80,969,166	159,500
New York.....	4,086	27,645,275	1,109,767,333	583,580,306
North Carolina.....	22	161,882	1,988,150	45,261,520
Ohio.....	1,434	6,586,454	284,002,069	.....
Oregon.....	14	30,838	1,242,385	.....
Pennsylvania.....	4,102	14,842,381	657,436,573	423,980
Rhode Island.....	65	184,852	8,367,720	.....
South Carolina.....	18	26,930	1,153,175	.....
Tennessee.....	36	78,390	3,517,960	.....
Texas.....	59	108,650	4,552,900	230,620
Vermont.....	21	78,892	3,712,294	.....
Virginia.....	153	922,332	29,331,753	116,846,245
West Virginia.....	110	872,216	43,478,300	.....
Wisconsin.....	532	1,690,155	72,664,651	.....

RECAPITULATION.

Number of accounts reported on Form 144	17,394
Number of pounds of leaf tobacco used	77,225,311
Number of cigars reported manufactured	3,231,813,286
Number of cigarettes reported manufactured	843,982,349

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, the AGGREGATE QUANTITIES of LEAF TOBACCO and OTHER MATERIALS USED, and the AGGREGATE QUANTITIES of the DIFFERENT KINDS of MANUFACTURED TOBACCO PRODUCED, during the calendar year ended December 31, 1883, together with a STATEMENT of the QUANTITY of MANUFACTURED TOBACCO ON HAND at the COMMENCEMENT and at the CLOSE of the year, the QUANTITY to be ACCOUNTED FOR, the QUANTITY REMOVED IN BOND FOR EXPORT, the TOTAL SALES REPORTED, and the AMOUNT of TAXES PAID.

States and Territories.	Number of factories.	Leaf tobacco and other materials used in manufacturing tobacco and snuff.							
		Leaf used.	Scraps used.	Stems used.	Licorice used.	Sugar used.	Other materials used.	Tobacco in process.	Total materials used.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Arkansas.....	7	89,613	243		4,044	15,397	130	3,092	112,519
California.....	9	215,189	12,143		15,558	26,779	35,014	23,883	328,566
Delaware.....	2	1,596,663		69,581	100	450		252,165	1,918,959
Connecticut.....	5							1,155	1,155
Georgia.....	8	83,225	705		2,495	3,057		493	90,105
Illinois.....	29	9,292,734	564,188	278,848	751,025	1,456,576	403,875	405,824	13,153,070
Indiana.....	9	56,547	12,277	1,139	1,141	1,860		394	73,358
Iowa.....	3	265,014	4,774	88,722	2,152	5,451	10,354	24,120	400,587
Kansas.....	1	59,184	359			1,100		500	62,507
Kentucky.....	69	12,744,695	33,569		2,032,490	1,714,174	803,748	228,328	17,557,004
Louisiana.....	41	2,640,367	552		23,944	679	7,212	40,568	2,713,322
Maryland.....	17	4,753,946	965,930	1,251,606	70,194	110,632	177,250	661,666	7,991,224
Massachusetts.....	11	524,675	18,560	8,221	77,710	67,156	37,622	154,801	888,745
Michigan.....	7	4,580,508	494,733	134,791	259,928	636,518	350,353	317,741	6,780,572
Minnesota.....	2	5,374							5,374
Missouri.....	76	23,554,555	1,081,389	854,159	3,528,372	2,601,719	967,812	779,290	33,367,296
New Jersey.....	13	24,667,988	815,589	434,330	3,498,067	2,462,784	1,432,891	1,969,925	35,281,514
New York.....	85	15,373,921	1,561,720	204,846	1,158,200	1,159,367	814,331	920,682	21,192,567
North Carolina.....	227	19,205,813	291,849	237,802	591,576	276,612	561,044	2,100,374	23,205,071
Ohio.....	32	8,235,684	710,043	260,710	1,344,247	1,331,701	325,382	505,572	12,713,339
Pennsylvania.....	34	3,599,799	198,310	10,064	18,031	7,325	51,699	173,326	4,064,554
South Carolina.....	1								
Texas.....	3	9,075							9,075
Tennessee.....	36	1,001,535	4,125	275	53,280	42,310	3,607	22,711	1,128,143
Virginia.....	221	51,544,964	816,533	88,982	3,481,484	2,864,267	1,776,913	739,339	61,362,482
West Virginia.....	8	193,768						382	438,959
Wisconsin.....	6	3,953,014	17,451	723,125	50,821	247,001	83,805	156,029	5,231,246
Totals.....	957	188,254,150	7,849,851	4,652,701	16,964,915	15,032,915	7,844,429	9,532,351	250,131,312

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, &c.—Continued.

States and Territories.	Number of factories.	Tobacco and snuff produced.					Tobacco on hand January 1, 1883.	Total tobacco to be accounted for.	Unsold, January 1, 1884.	Exported.	Sold.	Stamps required.
		Plug made.	Fine-cut made.	Smoking made.	Snuff made.	Total made.						
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Value.</i>
Arkansas	7	82, 089		2, 236		84, 325	29, 898	115, 223	29, 747	690	83, 786	\$7, 238 74
California	9	228, 446		49, 026		277, 472	328, 506	605, 976	251, 765	3, 343	350, 870	31, 490 26
Delaware	2	4, 869		60	1, 680, 666	1, 685, 595	84, 438	1, 770, 033	49, 858		1, 720, 175	175, 061 12
Connecticut							606	606	216	340	50	8 00
Georgia	8	60, 164				60, 164	30, 063	98, 948	57, 708		41, 240	3, 454 16
Illinois	29	3, 856, 920	2, 776, 994	4, 621, 784	69, 018	11, 324, 716	876, 001	12, 180, 717	633, 448	6, 604	11, 540, 665	1, 106, 789 16
Indiana	9	46, 584		14, 321		60, 905	12, 366	73, 281	12, 911	263	60, 367	5, 684 20
Iowa	3		20, 740	358, 459		379, 199	21, 384	400, 583	13, 094	472	387, 017	36, 362 00
Kansas	1	35, 286		10, 022		45, 308	15, 320	60, 628	29, 238		31, 390	3, 056 16
Kentucky	69	11, 502, 166	1, 338, 719	1, 088, 499	7, 991	13, 937, 375	712, 737	14, 650, 112	918, 089	4, 773	13, 727, 249	1, 259, 844 23
Louisiana	41		1, 725, 205	272, 981	46, 426	2, 044, 612	270, 372	2, 314, 984	136, 525	307, 628	1, 870, 831	194, 970 98
Maryland	17		161, 076	6, 165, 933	279, 055	6, 606, 064	458, 706	7, 064, 770	297, 094		6, 767, 676	581, 580 41
Massachusetts	11	527, 580		19, 504	49, 469	596, 693	4, 043	600, 736	4, 340	11, 623	584, 773	52, 966 51
Michigan	7	61, 381	2, 146, 130	4, 082, 863		6, 290, 374	10, 709	6, 301, 083	398	6, 511	6, 294, 174	591, 113 37
Minnesota	2			5, 202		5, 202		5, 202	1, 150		4, 052	367 92
Missouri	76	21, 432, 219	368, 809	4, 754, 539	60, 844	26, 616, 411	1, 889, 409	28, 505, 810	2, 187, 061	139, 061	26, 179, 698	2, 502, 023 37
New Jersey	13	19, 028, 457	2, 560, 367	3, 207, 711	2, 208, 147	27, 004, 702	24, 246	27, 028, 929	72, 914	105, 057	26, 850, 978	2, 805, 565 18
New York	85	5, 379, 412	3, 845, 026	6, 761, 097	201, 265	16, 186, 800	161, 916	16, 348, 716	171, 183	697, 233	15, 480, 300	1, 536, 435 05
North Carolina	227	10, 525, 100		6, 474, 397	48, 861	17, 048, 338	4, 407, 506	21, 455, 864	5, 111, 247	76, 106	16, 268, 511	1, 505, 577 72
Ohio	32	5, 950, 085	1, 551, 415	2, 798, 364	34, 388	10, 334, 252	492, 514	10, 826, 766	601, 580	70	10, 225, 116	961, 322 47
Pennsylvania	34	2, 671	42, 086	1, 271, 038	859, 700	2, 175, 495	107, 334	2, 282, 829	116, 050	277, 996	2, 898, 783	314, 911 40
South Carolina	1						15, 494	15, 494	1, 943		13, 551	1, 604 24
Texas	3			9, 075		9, 075	135	9, 210			9, 210	817 68
Tennessee	36	749, 383		25, 352	32, 484	807, 219	425, 272	1, 232, 490	482, 202	1, 610	748, 678	69, 806 27
Virginia	221	45, 129, 962		1, 164, 156	23, 262	46, 317, 380	9, 074, 607	55, 239, 837	9, 707, 026	7, 915, 774	37, 952, 034	3, 521, 989 80
West Virginia	8	6, 949		400, 211		407, 160	44, 200	447, 360	58, 738		388, 622	36, 008 54
Wisconsin	6	10, 892	827, 662	4, 153, 866	3, 248	4, 995, 668	37, 442	5, 093, 110	35, 955	11	4, 997, 144	470, 728 53
Total	957	124, 620, 615	17, 364, 389	47, 710, 696	5, 604, 824	195, 300, 524	19, 535, 064	214, 679, 297	20, 981, 480	9, 555, 165	185, 476, 940	17, 767, 677 47

DIRECT TAX.

CLAIMS FOR SURPLUS.

The act of March 3, 1883 (22 Stat., 595), authorized the Secretary of the Treasury to cause to be audited by the proper accounting officers of the Treasury and paid the claims of the original owners of lands which were sold for non-payment of United States direct taxes, for the surplus proceeds of the same, under section 36 of the act of August 5, 1861, as interpreted by the Supreme Court in *United States v. Taylor* (104 United States Reports, 216), and for such purpose the sum of \$190,000, or so much thereof as might be necessary, was appropriated.

The whole number of claims which have been presented under this act is 308, representing 380 pieces of property.

Thirty-nine of these claims have been allowed and paid; 190 have been examined and disposed of, so far as this office is concerned.

Number on hand July 1, 1884, 118.

The total amount paid in settlement of these claims to July 1, 1884, was \$23,330.21, leaving on that date \$166,669.79 of the appropriation still available.

CLAIMS FOR PURCHASE MONEY.

The number of claims for payment to purchasers at direct tax sales on account of eviction under the act of May 9, 1872: Examined and acted upon, 6; number on hand July 1, 1884, 13.

INTEREST CLAIMS.

Number of claims filed under section 4 of the act of February 25, 1867, for refund of interest alleged to have been illegally collected, 289.

Action upon these claims has been suspended awaiting a decision of the Court of Claims in the test case of *J. H. Simons v. United States*. (Int. Rev. Rec., vol. 30, p. 241.)

Total number of letters received, 773; total number of letters written, 1,016.

REBATE, ABATEMENT, AND REFUNDING CLAIMS.

1.—REBATE CLAIMS.

On the 1st day of July, 1883, there were pending 13,155 claims for rebate, amounting to \$1,259,578.30. During the fiscal year there were presented 31,753 more, amounting to \$2,227,043.82.

Of these, 44,818, amounting to \$3,483,061.26, have been allowed, and 75, amounting to \$2,353.31, have been rejected, leaving pending and undisposed of 15 claims, amounting to \$1,207.55. Of the \$3,750,000 appropriated by Congress on the 14th day of February, 1884, to pay these claims, \$212,461.55 remains unexpended, and not much more of it will probably be needed, as most of the pending claims will probably be rejected.

2.—ABATEMENT CLAIMS.

On the 1st day of July, 1883, there were pending 633 claims for abatement of taxes assessed, amounting to \$675,782.54, and during the year 1,931 other claims, amounting to \$1,019,742.19, were presented. Of these, 1,384 claims, amounting to \$1,063,785.50, have been allowed by this office, and 902, amounting to \$333,469.59, have been rejected or returned for amendment.

This left 278 claims for abatement still pending on the 30th of June last, amounting to \$87,075.29. Since that date and up to the 1st instant 1,359 other claims have been filed, amounting to \$1,711,200.37, 1,101 have been allowed, amounting to \$1,388,605.37, and 313 rejected or returned for amendment, amounting to \$198,601.90, and on the 1st day of October, 1884, 223 claims for abatement were pending, amounting to \$123,993.10.

3.—REFUNDING CLAIMS.

On the first day of July, 1883, there were pending 442 claims for the refunding of taxes collected, amounting to \$602,816.55, and during the year 217 other claims, amounting to \$83,247.27, were presented.

Of these, 97 claims, amounting to \$50,150.12, have been allowed by this office, and 83 claims, amounting to \$47,135.45, have been rejected or returned for amendment.

This left 479 claims for refunding still pending on the 30th of June last, amounting to \$588,778.25. Since that date, and up to the 1st instant, 62 other claims have been filed, amounting to \$7,348.38, 59 have been allowed, amounting to \$27,651.65, and 63 rejected or returned for amendment, amounting to \$27,827.15, and on the 1st day of October, 1884, 419 claims for refunding were pending, amounting to \$540,647.83.

STATEMENT of SALES of REAL PROPERTY ACQUIRED under the INTERNAL REVENUE LAWS, of which the PURCHASERS RECEIVED QUIT CLAIM DEEDS from the UNITED STATES, during the fiscal year 1883-'84.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
July 5, 1883	Oct. 2, 1867	Jos. De Bord.....	50 acres land on Laurel Creek, Lawrence County, Kentucky.	\$50 00
Aug. 4, 1883	Aug. 19, 1876	C. J. D. Rupert.....	15 lots in the city of Pekin, Ill.....	1,008 75
Aug. 4, 1883	July 19, 1875	William T. Edds.....	Lot 2 in block 96 in the city of Pekin, Ill.	13 75
Sept. 27, 1883	Aug. 30, 1876	W. L. Thrasher.....	1 lot in the city of Atlanta, Ga.....	51 00
Sept. 27, 1883	Aug. 30, 1876	.....do.....	.....do.....	213 00
Oct. 10, 1883	Mar. 11, 1872	J. W. Bowling & Co.....	14 acres land in Logan County, Kentucky.	25 00
July 27, 1883	Nov. 15, 1880	Speck & Gentry.....	W. ½ of SE. ¼, and part of SW. ¼ of the NE. ¼, section 16, township 30, range 10, and E. ½ of NW. ¼, section 21, township 30, range 10, Texas County, Missouri.	150 00
Oct. 22, 1883	Mar. 15, 1867	W. M. Springer.....	Part of SE. ¼ of SW. ¼ section 28, township 16 north, range 5 west, Springfield, Ill.	4,852 30
Oct. 25, 1883	Aug. 4, 1873	Robert G. Gilmer.....	18 lots and 2 half lots in Missouri City, and 3 parcels (25½ acres land), all in Clay County, Missouri.	400 00
Feb. 18, 1884	Mar. 29, 1882	Julius Heberlein.....	1 lot in Morrisania, New York City...	300 00
Mar. 11, 1884	Jan. 3, 1872	Heirs of Geo. Becker.....	Lots 7 and 8, block 5, Pleasant Plains, Ill.	85 00
Mar. 29, 1884	Dec. 20, 1869	J. and I. Livingston.....	100 acres in 9th civil district, Hancock County, Tennessee.	25 00
Apr. 12, 1884	Feb. 8, 1872	Black & Williams.....	500 acres 15 miles southeast of Clarks-ville, Tenn.	96 76
Apr. 21, 1884	Nov. 19, 1879	Samuel Rindskopf.....	Lot in Sioux City, Iowa.....	125 00
		Total.....		7,395 56

* * * * *

DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1884:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama	4	4			43	43	47	47
Arkansas	21	20			7	7	28	27
California	4	4			239	239	243	243
Connecticut	1	1			64	64	65	65
Delaware					57	57	57	57
Florida								
Georgia	55	42			134	134	189	176
Idaho	1	1					1	1
Illinois	18	17			22	22	40	39
Indiana	16	16			50	48	66	64
Iowa	1	1			2	2	3	3
Kansas	1	1			3	3	4	4
Kentucky	335	225			380	380	715	605
Maryland	21	17			10	9	31	26
Massachusetts	1	1	6	6	10	10	17	17
Missouri	29	24			62	62	91	86
Nebraska	1	1					1	1
New Hampshire			1	1	2	2	3	3
New Jersey	1	1			84	82	85	83
New Mexico					2	2	2	2
New York	5	4			66	66	71	70
North Carolina	454	415			1,005	1,005	1,459	1,420
Oregon	1	1			3	3	4	4
Ohio	37	28			24	24	61	52
Pennsylvania	94	87			23	23	117	110
South Carolina	27	27			7	7	34	34
Tennessee	102	83			204	204	306	287
Texas	6	6			7	7	13	13
Vermont					6	6	6	6
Virginia	42	39			1,021	1,021	1,063	1,060
West Virginia	6	6			121	121	127	127
Wisconsin	7	6					7	6
Total	1,291	1,078	7	7	3,658	3,653	4,956	4,788

CAPACITY, ETC., OF GRAIN DISTILLERIES.

The following statement shows the number and capacity of grain distilleries in operation and of grain distilleries closed in twenty principal spirit-producing districts at the beginning of each month during the fiscal year ended June 30, 1884, and the three succeeding months of the present fiscal year.

Months.	Number of distilleries.		Capacity in use of distilleries operating.		Surveyed capacity of distilleries operating.		Surveyed capacity of distilleries closed.	
	Operating.	Closed.						
1883.								
July	103	251	<i>Bushels.</i> 28,471	<i>Gallons.</i> 114,325	<i>Bushels.</i> 72,983	<i>Gallons.</i> 286,277	<i>Bushels.</i> 92,063	<i>Gallons.</i> 224,977
August	86	277	36,991	147,233	89,836	338,521	48,408	175,069
September	90	272	52,245	218,074	77,883	345,734	43,902	162,629
October	96	262	52,372	208,572	91,864	366,234	40,821	148,382
November	111	256	58,096	229,891	88,264	351,983	37,126	135,416
December	141	237	64,063	252,089	102,536	414,290	32,191	116,267
1884.								
January	164	209	64,741	255,493	106,798	425,504	28,353	101,866
February	168	202	64,224	252,128	105,599	418,461	26,573	95,540
March	187	194	63,779	255,617	104,881	414,955	25,176	92,375
April	210	175	70,334	276,706	108,562	449,843	23,827	59,379
May	212	134	65,085	258,269	110,404	435,746	15,364	56,085
June	154	183	50,331	208,057	98,075	389,061	27,530	102,508
July	80	206	20,307	119,797	71,189	282,197	42,992	200,956
August	61	288	28,974	115,374	62,633	254,414	62,113	235,032
September	71	281	42,996	170,556	78,092	311,856	51,212	193,999

The following statement shows the number and capacity of grain and molasses distilleries in operation at the beginning of each month during the fiscal year ended June 30, 1884, and the first three months of the present fiscal year:

Months.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July	535	7	<i>Bushels.</i> 43, 174	<i>Gallons.</i> 166, 143	<i>Gallons.</i> 5, 480	<i>Gallons.</i> 4, 659	<i>Gallons.</i> 170, 802
August	398	7	40, 727	158, 502	6, 287	5, 345	163, 847
September	387	7	56, 859	224, 107	8, 721	6, 818	230, 925
October	405	7	57, 420	223, 965	7, 020	5, 976	229, 941
November	480	7	65, 597	257, 994	6, 457	5, 487	283, 481
December	575	7	73, 868	289, 469	8, 423	7, 161	296, 630
January	612	7	76, 592	299, 653	8, 597	7, 307	306, 960
February	606	7	77, 695	304, 164	5, 392	5, 180	309, 344
March	671	7	83, 057	322, 962	7, 449	6, 331	329, 293
April	628	8	81, 954	308, 008	7, 960	6, 766	314, 774
May	605	8	70, 820	274, 500	6, 346	5, 394	279, 894
June	513	7	56, 923	220, 886	9, 143	7, 772	228, 658
July	382	8	38, 499	150, 617	9, 341	7, 943	158, 560
August	297	8	34, 500	135, 624	10, 028	8, 526	144, 150
September	294	8	47, 855	189, 308	8, 814	7, 424	196, 732

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880, 1881, 1882, 1883, and 1884.

COMPARATIVE STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION on the 1st day of September in each of the years 1880 to 1884, inclusive.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
September 1, 1880	372	6	<i>Bushels.</i> 69, 013	<i>Gallons.</i> 275, 364	<i>Gallons.</i> 8, 899	<i>Gallons.</i> 7, 564	<i>Gallons.</i> 282, 928
September 1, 1881	298	5	70, 193	272, 806	8, 573	7, 287	280, 093
September 1, 1882	198	7	57, 735	227, 973	10, 426	8, 861	236, 834
September 1, 1883	387	7	56, 859	224, 107	8, 721	6, 818	230, 925
September 1, 1884	294	8	47, 855	189, 308	8, 814	7, 424	196, 732

The total number of grain distilleries registered during the fiscal year ended June 30, 1884, was 1,291, of which number only 1,078 were operated. The numbers registered and operated in the fiscal year ended June 30, 1883, were 1,250 and 1,096, respectively, showing an increase during the last fiscal year of 41 in the number registered and a decrease of 18 in the number operated.

The increase in the number registered occurs, as was the case in the preceding fiscal year, in the class of distilleries having the smaller capacities for the production of spirits.

In the class of larger distilleries a very decided reduction occurs both in the number registered and the number operated.

During the fiscal year ended June 30, 1883, 969 of the smaller distilleries were registered, of which number 875, or 90 per cent., were operated; while of the larger distilleries, 281 were registered, and 221, or 78 per cent., were operated.

During the fiscal year ended June 30, 1884, 1,052 distilleries of the smaller class, whose daily capacities for the use of grain vary from not over 5 bushels to not over 60 bushels, were registered, and of this number 905, or 86 per cent., were operated.

Of the larger distilleries, whose daily capacities vary from not less than 60 bushels of grain to 500 bushels, and from that to near 6,000 bushels, 239 were registered, and 173, or 72 per cent., were operated.

The increase (83) in the number of small distilleries registered was not attended by a corresponding increase in the number operated, only 30 more of this class having been operated than in the previous year.

The decrease (42) in the number of large distilleries registered was accompanied by a still larger diminution (48) in the number operated.

* * * * *

The quantity of grain used in the production of spirits during the past fiscal year, 18,927,982 bushels, is an increase of 283,195 bushels above the amount used in the preceding fiscal year (18,644,787 bushels), but is 5,137,897 bushels less than the average (24,065,879 bushels) for the last five years.

A corresponding increase appears in the number of gallons of spirits produced from grain during the year, 73,724,581 gallons, which is an excess of 1,489,406 gallons over the product (72,235,175 gallons) for the year ended June 30, 1883.

The yield of spirits from each bushel of grain varies but little from that of the preceding year, but still increases slightly, being 3.895 gallons. The yield for the two preceding years was 3.874 for 1883, and 3.792 for the year 1882.

The quantity of molasses used for the production of rum during the fiscal year is 2,259,536 gallons, a decrease of 113,570 gallons from the quantity used in the year previous (2,373,106 gallons), and a decrease of 255,452 gallons from the average quantity (2,514,988 gallons) used during the last five years.

The quantity of rum distilled from molasses is 1,711,158 gallons, a decrease of 90,802 gallons from the product of the year 1883, and a decrease of 204,674 gallons from the average product of the last five years

* * * * *

DECREASE OF SPIRITS IN WAREHOUSE.

From the following comparative statement of spirits of the different kinds known to the trade, remaining in warehouse at the close of the fiscal years 1883 and 1884, it will be seen that while there was an increase in the stock of alcohol, gin, high wines, and pure spirits held in bond June 30, 1884, over the quantity so held June 30, 1883, of 753,252 gallons, there was an actual decrease in other grades of spirits (principally in bourbon and rye whiskies) of 17,750,694 gallons, or a net decrease of 16,997,442 gallons. Of the spirits held in bond June 30, 1884, nearly two-thirds was bourbon whisky:

Kinds of spirits.	In warehouse June 30, 1883.	In warehouse June 30, 1884.	Increase over 1883.	Decrease from 1883.
	<i>Gallons.</i>	<i>Gallons.</i>		
Bourbon whisky	55,837,112	41,177,059	.....	14,660,053
Rye whisky	17,897,295	15,005,057	.....	2,892,238
Alcohol	229,523	393,409	163,886	.....
Rum	512,892	487,236	.....	25,656
Gin	72,702	93,367	20,665	.....
High wines	207,969	411,071	203,102	.....
Pure, or cognac spirits	1,062,401	1,428,000	365,599	.....
Miscellaneous	4,680,099	4,507,352	.....	172,747
Total	80,499,993	63,502,551	753,252	17,750,694
Less increase				753,252
Net decrease				16,997,442

* * * * *

INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (75,435,739 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1884, is greater than the production (74,013,308 gallons) of the year 1883 by 1,422,431 gallons.

This increase is distributed among the different kinds known to the trade as follows:

Increase in production of—

	Gallons.
Bourbon whisky	234,587
Rye whisky	305,304
Alcohol	1,666,523
Gin	95,956
Pure, neutral, or cologne spirits	243,427
Miscellaneous	923,699
Total increase	3,469,496

Decrease in production of—

	Gallons.
Rum	90,802
High wines	1,956,263
Total	2,047,065
Net increase	1,422,431
* * * * *	*

INCREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits (78,342,474 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1884, is greater than the quantity withdrawn (75,441,087 gallons) during the year 1883, by 2,901,387 gallons.

This increase is distributed among the different kinds known to the trade as follows:

Increase in withdrawal of—

	Gallons.
Bourbon whisky	3,718,356
Rye whisky	905,515
Alcohol	438,833
Gin	57,780
Miscellaneous	341,844
Total increase	5,462,328

Decrease in withdrawals of—

	Gallons.
Rum	72,796
High wines	2,274,808
Pure, neutral, or cologne spirits	213,337
Total	2,560,941
Net increase	2,901,387
* * * * *	*

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of spirits, 3,858,494 gallons, reported in the preceding table as lost by leakage or evaporation in warehouse, is that portion of the actual leakage in warehouse from packages withdrawn during the year, which has been allowed in accordance with the provisions of section 17 of the act of May 28, 1880.

The following statement shows the quantity of spirits, as per *original* gauge, withdrawn from warehouse for all purposes during the stated period, and the amount and percentage of leakage allowed thereon under the provisions of the act named.

Year.	Total quantity withdrawn.	Leakage allowed.	Percentage of withdrawals.
	<i>Gallons.</i>	<i>Gallons.</i>	
1880	78,199,283	75,834	.096
1881	84,335,900	811,466	.962
1882	80,281,611	1,231,336	1.533
1883	83,291,190	2,291,013	2.750
1884	92,022,593	3,858,494	4.193

The maximum allowance fixed by the act above named, on account of leakage in warehouse during the full bonded period of three years, is seven and one-half gallons to each package of not less than forty wine gallons' capacity, or 18.75 per cent. of that capacity. On this basis the average bonded period for all classes of spirits withdrawn from warehouse during the year 1884 would represent about nine months, or one-fourth of the full bonded period authorized by law.

A large percentage of such withdrawals, however, are made up of high-proof spirits, such as alcohol and high wines, which are held in bond only for a limited period of time, and on which, in many cases, no leakage whatever is claimed. On the other hand spirits, such as bourbon and rye whiskies, are in a majority of cases held in warehouse for the full bonded period, and the large increase in the amount of leakage allowed during the years 1883 and 1884 over previous years is due to the proportionally large increased withdrawals of this latter class of spirits.

DISTILLED SPIRITS LOST BY CASUALTY DURING THE YEAR.

The quantity of spirits, 410,588 gallons, reported in the table on page 85 as lost by casualty in distillery warehouses during the year ended June 30, 1884, is 225,818 gallons more than the quantity so lost during the next preceding year, or one gallon out of every three hundred and seventy-nine gallons held on deposit in such warehouses during the year.

It also appears that the greater part, 330,673 gallons out of 410,588 gallons, was lost through one casualty by fire, which occurred at a warehouse in the twenty-second district of Pennsylvania.

* * * * *

**SPIRITS WITHDRAWN FROM WAREHOUSES FOR SCIENTIFIC PURPOSES
AND FOR THE USE OF THE UNITED STATES.**

The quantity of alcohol withdrawn free of tax from distillery warehouses for the use of colleges and other institutions of learning in the preservation of specimens of natural history in their several museums, and for use in their chemical laboratories, and of spirits of various kinds for the use of the United States, amounted during the year to 20,837 gallons, or 7,888 gallons less than the quantity withdrawn during the previous year.

TRANSFERS OF SPIRITS FROM DISTILLERY WAREHOUSES TO MANUFACTURING WAREHOUSES.

The quantity of spirits transferred to manufacturing warehouses during the year was 214,050 gallons, or 10,112 gallons more than the quantity withdrawn for transfer to such warehouses during the fiscal year 1883. The increase occurred mainly as to pure spirits.

* * * * *

STATEMENT of the AGGREGATE QUANTITY, in TAXABLE GALLONS, of DISTILLED SPIRITS of the DIFFERENT KINDS KNOWN to the TRADE, PRODUCED, WITHDRAWN, and REMAINING in WAREHOUSE in the UNITED STATES, for the fiscal year ended June 30, 1884.

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
DR.	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1. Remaining in warehouse July 1, 1883.....	55,837,112	17,897,295	229,523	512,892	72,702
2. Produced and bonded during the year....	8,896,832	5,089,958	12,385,229	1,711,158	641,724
Total.....	64,733,944	22,987,253	12,614,752	2,224,050	714,426
CR.					
3. { Withdrawn on payment of tax during the year.....	17,492,895	5,973,855	8,000,004	1,054,363	618,619
{ Lost by leakage or evaporation in warehouse.....	2,649,758	962,648	1,925	17,094	1,105
4. Withdrawn for export during the year....	3,401,410	710,858	4,100,791	664,942	1,335
5. Withdrawn for scientific purposes.....	2,318	161	14,171		
6. Withdrawn for transfer to manufacturing warehouse.....	1,640	1,813	49,066	415	
7. Lost by casualty, &c., during the year....	8,864	332,861	55,386		
8. Remaining in warehouse June 30, 1884.....	41,177,059	15,005,057	393,409	487,236	93,367
Total.....	64,733,944	22,987,253	12,614,752	2,224,050	714,426

	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Total number of gallons.
DR.	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1. Remaining in warehouse July 1, 1883.....	207,969	1,062,401	4,680,099	80,499,993
2. Produced and bonded during the year....	6,745,688	28,538,680	11,426,470	75,435,739
Total.....	6,953,657	29,601,081	16,106,569	155,935,732
CR.				
3. { Withdrawn on payment of tax during the year.....	6,528,654	27,395,849	11,278,235	78,342,474
{ Lost by leakage or evaporation in warehouse.....	- 7,409	17,806	200,749	3,858,494
4. Withdrawn for export during the year....	6,485	595,342	105,575	9,586,738
5. Withdrawn for scientific purposes.....		4,187		20,837
6. Withdrawn for transfer to manufacturing warehouse.....		159,897	1,219	214,050
7. Lost by casualty, &c., during the year....	38		13,439	410,588
8. Remaining in warehouse June 30, 1884.....	411,071	1,428,000	4,507,352	63,502,551
Total.....	6,953,657	29,601,081	16,106,569	155,935,732

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1884.

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents per gallon tax, placed in distillery warehouses during the fiscal year ended June 30, 1884, the quantity withdrawn therefrom during the year, and the quantity remaining therein at the beginning and close of the year:

Distilled spirits—	Quantity.	Total.
Actually remaining in warehouse July 1, 1883	80,499,993	
Not actually in warehouse, claimed to have been lost by casualty	449,606	
Withdrawn for exportation, proofs of landing not received.	6,235,474	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse	41,697	
		87,226,770
Produced from July 1, 1883, to June 30, 1884		75,435,739
Total		162,662,509
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed)	78,366,625	
Exported, proofs of landing received	5,633,964	
Allowed for loss by casualty	569,789	
Withdrawn for scientific purposes and for the use of the United States ..	20,837	
Allowed for loss by leakage or evaporation in warehouse	3,858,594	
Allowed for loss by leakage in transportation for export, &c	36,858	
Withdrawn for transfer to, and received at, manufacturing warehouse ..	170,238	
		88,076,905
Withdrawn for exportation, proofs of landing not received	10,148,599	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse	85,137	
Not actually in warehouse, claimed to have been lost by casualty	249,317	
Actually remaining in warehouse June 30, 1884	63,502,551	
		73,985,604
Total		162,662,509

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1880, 1881, 1882, 1883, and 1884:

	1880.	1881.	1882.	1883.	1884.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Quantity of spirits actually in warehouses beginning of fiscal year	19,212,470	31,363,869	64,648,111	89,962,645	80,499,993
Quantity of spirits produced during fiscal year	90,355,270	117,728,150	105,853,161	74,013,308	75,435,739
Total	109,567,740	149,092,019	170,501,272	163,975,953	155,935,732
Quantity of spirits withdrawn tax-paid, during fiscal year	61,100,362	67,372,575	70,730,180	75,441,087	78,342,474
Quantity of spirits withdrawn for exportation during fiscal year	16,765,666	15,921,482	8,092,725	5,326,427	9,586,738
Quantity of spirits withdrawn for scientific purposes, for use of United States, for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, &c	337,843	1,149,851	1,715,722	2,708,446	*4,503,969
Total	78,203,871	84,443,908	80,538,627	83,475,960	92,433,181
Quantity of spirits remaining in warehouses at end of fiscal year	31,363,869	64,648,111	89,962,645	80,499,993	63,502,551

Scientific	20,837
Transfers	214,050
Casualties	410,588
Leakage	3,858,494
Total	4,503,9

SPIRITS REMAINING IN WAREHOUSES AT THE CLOSE OF THE YEAR.

The following table shows the quantity remaining in distillery warehouses at the close of each of the sixteen fiscal years during which spirits have been stored in such warehouses :

Date.	Quantity.	Date.	Quantity.
	Gallons.		Gallons.
Remaining June 30, 1869	16,685,166	Remaining June 30, 1877	13,091,773
Remaining June 30, 1870	11,671,886	Remaining June 30, 1878	14,088,773
Remaining June 30, 1871	6,744,360	Remaining June 30, 1879	19,212,470
Remaining June 30, 1872	10,103,392	Remaining June 30, 1880	31,363,869
Remaining June 30, 1873	14,650,148	Remaining June 30, 1881	64,648,111
Remaining June 30, 1874	15,575,224	Remaining June 30, 1882	89,983,645
Remaining June 30, 1875	13,179,596	Remaining June 30, 1883	80,499,993
Remaining June 30, 1876	12,595,850	Remaining June 30, 1884	63,502,551

COMPARATIVE STATEMENT OF SPIRITS IN DISTILLERY WAREHOUSES
NOVEMBER 1, 1881, NOVEMBER 1, 1882, OCTOBER 1, 1883, AND OCTOBER 1, 1884.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881, November 1, 1882, October 1, 1883, and October 1, 1884 :

States.	Gallons.			
	1881.	1882.	1883.	1884.
Alabama	5,942	1,240	3,134	2,400
Arkansas	14,253	8,134	20,326	40,422
California	222,382	332,918	260,148	124,184
Colorado	2,388			
Connecticut	25,956	15,394	6,866	13,543
Georgia	22,676	12,020	62,254	39,220
Idaho	5,508	6,894		
Illinois	1,905,620	2,194,383	1,174,012	1,535,527
Indiana	1,879,907	1,664,021	1,235,600	968,910
Iowa	4,756	24,475	19,038	81,892
Kansas	28,319	34,067	21,688	11,020
Kentucky	44,644,660	59,600,469	52,219,174	35,351,017
Maryland	3,723,706	4,021,007	3,349,798	2,647,133
Massachusetts	446,254	471,317	493,205	542,832
Montana			131	2,796
Missouri	206,612	162,437	195,316	202,349
Nebraska	198,284	195,203	164,322	130,942
New Hampshire	29,712	31,490	32,407	31,282
New Jersey	187,654	191,978	142,126	187,170
New York	281,025	345,066	242,470	302,127
North Carolina	137,183	88,409	154,151	189,362
Ohio	3,247,868	3,088,969	2,758,831	*2,098,105
Oregon			2,022	8,383
Pennsylvania	7,683,851	9,464,256	8,056,339	6,723,169
South Carolina	5,677	2,587	12,532	17,262
Tennessee	1,438,385	1,362,493	1,527,574	1,408,658
Texas	8,493	6,434	6,340	7,033
Virginia	179,107	191,039	224,130	243,951
West Virginia	854,913	981,881	857,485	667,972
Wisconsin	51,095	129,730	163,852	167,563
Total	67,442,186	84,628,331	73,405,361	53,811,284

* Estimated as to sixth district of Ohio.

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1884.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October,

1884, was nearly 97,000,000 gallons, this quantity being distributed as follows :

	Gallons.
In distillery and special bonded warehouses.....	54, 136, 115
In hands of wholesale liquor dealers.....	15, 664, 206
In hands of retail liquor dealers.....	27, 010, 200
Total.....	96, 810, 521

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

OPERATIONS AT SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY.

The following statement shows the quantity of grape brandy placed in special bonded warehouses, withdrawn therefrom, and remaining therein at the beginning and close of the fiscal year ended June 30, 1884, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1883:			
First district of California.....	241, 289		
Fourth district of California.....	200, 290		
		441, 579	
Removed for exportation and unaccounted for July 1, 1883:			
Fourth district of California.....		163	
		441, 742	
Produced and bonded during the year:			
Produced and warehoused in first district.....	99, 312		
Produced in fourth and warehoused in first district.....	24, 978		
		124, 290	
Produced and warehoused in fourth district.....		76, 442	
		200, 732	
Transferred from warehouses in fourth district to warehouses in first district.....		76, 362	
		718, 836	
Exported and accounted for during the year:			
First district of California.....		88	
Fourth district of California.....		244	
		332	
Removed to manufacturing warehouse:			
First district of California.....			1, 287
Removed tax-paid during the year:			
First district of California.....	167, 317		
Fourth district of California.....	75, 043		
		242, 360	
Loss by regauge act of May 28, 1880:			
First district of California.....	9, 364		
Fourth district of California.....	6, 482		
		15, 846	
Withdrawn by seizure:			
First district of California.....		39	
		258, 245	
Transferred from warehouses in fourth district to warehouses in first district.....		76, 362	
Removed for exportation and remaining unaccounted for June 30, 1884:			
First district of California.....		268	
Remaining in warehouse June 30, 1884:			
First district of California.....	263, 578		
Fourth district of California.....	118, 764		
		382, 342	
		382, 610	
		718, 836	

Of the 200,732 gallons grape brandy bonded during the last fiscal year 99,312 gallons were produced in the first district and 101,420 gallons were produced in the fourth district of California.

The total product was 23,245 gallons less than in the previous year, while the amount removed tax-paid was 46,307 gallons larger than in 1883. The loss resulting from regauge under the act of May 28, 1880, was 6,506 gallons more than in the previous year.

Of the quantity in warehouse June 30, 1884, 263,578 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Searle, at San Francisco.....	152, 448
No. 2. Juan Bernard, at Los Angeles.....	48, 087
No. 3. George C. Carlon, at Stockton.....	21, 472
No. 4. James M. Tierman, at San Gabriel Station.....	41, 571

And 118,764 gallons were in the following-named warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll, at Sacramento.....	44, 320
No. 2. John F. Boyce, at Santa Rosa.....	17, 221
No. 3. A. B. Purfurst, at Santa Helena.....	37, 795
No. 4. John Tivnen, at Sonoma.....	19, 428

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows as removed and unaccounted for July 1, 1883, and July 1, 1884, the quantity, in pounds, of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates named:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1883:		
Bonds in the hands of U. S. district attorneys.....	17, 094	
Tobacco at 16 cents removed under exportation bonds..	91, 922	
Tobacco at 16 cents removed under transportation bonds...	2, 484	
Tobacco at 8 cents removed under exportation bonds...	854, 620½	
		966, 120½
2. Removed during the year ended June 30, 1884:		
Tobacco at 8 cents tax.....	10, 637, 603	
		10, 637, 603
		11, 603, 723½
3. Exported and accounted for during the year:		
Bonds in the hands of U. S. district attorneys.....	17, 094	
Tobacco at 16 cents tax under exportation bonds.....	79, 888½	
Tobacco at 16 cents tax under transportation bonds....	2, 484	
Tobacco at 8 cents tax under exportation bonds.....	10, 744, 043	
Tobacco at 16 cents tax paid on deficiencies.....	1, 007½	
Tobacco at 8 cents tax paid on deficiencies.....	535	
		10, 845, 052
4. Remaining unaccounted for June 30, 1884:		
Tobacco at 16 cents tax removed under exportation bonds	11, 026	
Tobacco at 8 cents tax removed under exportation bonds	747, 645½	
		758, 671½
		11, 603, 723½

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

	Number.	Number.
1. Removed and unaccounted for July 1, 1883:		
Cigars at \$6.00 per M.....	7, 500	
Cigars at \$3.00 per M.....	104, 000	
Cigarettes at \$1.75 per M.....	231, 000	
Cigarettes at 50 cents per M.....	4, 913, 000	
		5, 255, 500
2. Removed during the year ended June 30, 1884:		
Cigars at \$3.00 per M.....	1, 690, 000	
Cigarettes at 50 cents per M.....	86, 243, 485	
		87, 933, 485
		93, 188, 985

3. Exported and accounted for during the year ended June 30, 1884:			
Cigars at \$6.00 per M.....	7,500		
Cigars at \$3.00 per M.....	1,721,950		
Cigarettes at \$1.75 per M.....	231,000		
Cigarettes at 50 cents per M.....	83,338,985		
			85,299,435
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1884:			
Cigars at \$3.00 per M.....	72,050		
Cigarettes at 50 cents per M.....	7,817,500		
			7,889,550
			93,188,985

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1884.

The years in which the bonds were given for the exportation of the tobacco, snuff, cigars, and cigarettes remaining unaccounted for by the evidence required by law for their cancellation, on June 30, 1884, are as follows, viz:

Year.	Tobacco, in pounds.	Number of cigars.	Number of cigarettes.
1879.....	2,380		
1880.....	2,067		
1882.....	2,028		
1883.....	5,098		101,000
1884.....	747,098½	72,050	7,716,500
	758,671½	72,050	7,817,500

EXPORTATION OF FRICTION MATCHES, WAX TAPERS, CIGAR LIGHTS, AND PROPRIETARY ARTICLES UNDER SECTION 19 OF THE ACT OF MARCH 1, 1879.

		Number of articles.	Amount of tax.	Number of articles.	Amount of tax.
1	Remaining unaccounted for June 30, 1883.....	450,276	\$4,958 64		
2	Reported during July, 1883.....	48,153	1,183 90		
				498,429	\$6,142 54
3	Accounted for as exported during the year.....	498,429	6,142 54		
4	Remaining unaccounted for June 30, 1884.....			498,429	6,142 54

STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended June 30, 1884.

Port.	No. of claims.	Proprietary articles.	Tobacco.	Snuff.	Cigars and ci- garettes.	Fer- mented liquors.	Still- s.	Dis- tilled spirits.	Total.
Baltimore.....	5	\$807 62	\$354 98	\$82 00				\$31 50	\$468 48
Boston.....	11							336 60	1,144 22
Chicago.....	4					\$132 42			132 42
Cincinnati.....	1						\$20 00		20 00
Milwaukee.....	158					6,516 36			6,516 36
Mobile.....	1		960 64						960 64
New Orleans.....	40		16 96		\$44 00	1,222 57			1,283 53
New York.....	619	14,547 36	592 71		3,227 62	3,509 33	460 00	1,673 10	24,010 12
Philadelphia.....	2	340 42							340 42
Richmond.....	1		289 44						289 44
Rochester.....	1	32 40							32 40
San Francisco.....	159	692 79	3,839 08		2,402 34	234 93		6,310 80	13,479 94
Saint Louis.....	85					3,380 69			3,380 69
Suspension Bridge.....	1	13 83							13 83
Troy.....	2	25 92							25 92
Total.....	1,090	16,460 34	6,053 81	82 00	5,673 96	14,996 30	480 00	8,352 00	52,098 41
Allowed 1883.....	1,130	33,000 89	5,604 60	\$590 92	5,195 37	6,034 16	60 00	4,608 00	55,093 94

* Chairs exported during the years 1864, 1865, 1866, and 1867 under the provisions of section 171, act of June 30, 1864.

The tax on proprietary articles was repealed by the act of March 3, 1883, section 1. and, as provided by that act, no drawback of tax on such articles when exported after July 1, 1883, has been allowed. The amount above reported as allowed on such articles was on account of exportations made prior to July 1, 1883, and outstanding on that date. The amount due and yet outstanding on this class of goods is estimated at about \$8,000, which if added to the amount above reported will about equal the amount estimated in my report for 1883 as outstanding June 30, 1883, viz, \$25,000.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1883, and June 30, 1884, respectively, and the increase or decrease on each article or occupation:

	Amount assessed during fiscal year ended—		Fiscal year ended June 30, 1884.	
	June 30, 1883.	June 30, 1884.	Increase over 1883.	Decrease from 1883.
Tax on deficiencies in production of distilled spirits	\$67,072 85	\$69,178 36	\$2,105 51	
Tax on excess of materials used in the production of distilled spirits	8,536 11	3,433 41		\$5,097 70
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	2,606,834 36	559 61		2,606,283 75
Tax on circulation of banks and others	805 26	223 61		576 65
Tax on distilled spirits fraudulently removed or seized; also taxes overdue	1,522,883 12	8,906,401 75	7,383,518 63	
Tax on fermented liquors removed from brewery unstamped	575 81	2,170 89	1,595 08	
Tax on tobacco, snuff, and cigars removed from factory unstamped	17,651 07	20,569 09	2,918 02	
Tax on proprietary articles removed unstamped	1,788 00	252 62		1,535 38
Assessed penalties	80,141 45	70,315 20		9,826 25
Legacies and successions	22,918 83	1,524 17		21,394 66
Unassessed and unassessable penalties, interest, taxes previously abated, conscience money, and deficiencies in bonded accounts which have been collected; also, fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58)	352,299 72	284,188 17		68,111 55
Special taxes (licenses)	53,588 27	69,371 46	15,783 19	
Tax on income and dividends	3,708 19	8,034 51	4,326 32	
Total	4,828,803 04	9,436,223 85	4,607,420 81	

ASSESSMENTS FOR 1884.

The following statement shows the amount of assessments in each of the several States and Territories of the United States during the fiscal year ended June 30, 1884:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$6,644 43	Missouri	\$12,915 25
Arkansas	5,607 16	Montana, Idaho, and Utah	1,607 78
California and Nevada	80,642 39	Nebraska and Dakota	27,100 29
Colorado and Wyoming	3,361 15	New Hampshire	941 71
Connecticut	4,134 19	New Jersey	4,956 69
Delaware	376 64	New Mexico and Arizona	2,996 74
Florida	569 82	New York	48,027 05
Georgia	21,167 51	North Carolina	50,918 32
Illinois	33,154 55	Ohio	251,797 15
Indiana	145,992 09	Oregon and Washington	2,622 86
Iowa	37,717 63	Pennsylvania	980,243 52
Kansas	1,318 21	Rhode Island	679 18
Kentucky	6,651,233 54	South Carolina	2,834 73
Louisiana	36,655 82	Tennessee	106,040 40
Maine	3,191 89	Texas	5,198 87
Maryland	616,307 84	Vermont	951 89
Massachusetts	40,947 85	Virginia	29,564 53
Michigan	9,990 92	West Virginia	180,850 36
Minnesota	3,719 48	Wisconsin	22,627 81
Mississippi	615 61		
		Total	9,436,223 85

The large increase of the assessments made in the last fiscal year over the assessments made during the year ended June 30, 1883, consists in the tax on distilled spirits remaining in warehouse over three years.

This tax has been continued to be assessed, instead of being collected by the two other methods, viz, suit on warehousing bond or proceeding by distraint. Thus \$8,906,401.75 of this tax was assessed against \$1,522,883.12 in the previous year.

The increase in the assessment of special taxes or licenses is owing to the fact that no stamps were issued for taxes due but not paid within the year. Such taxes are now assessed.

The tax on capital and deposits of banks and bankers was repealed by the act of March 3, 1883. The small amount of \$550.61 assessed was for tax due before the passage of the act.

The tax on legacies and successions was repealed by the act of July 14, 1870, and it is believed that there is now but a small amount due the United States from this source.

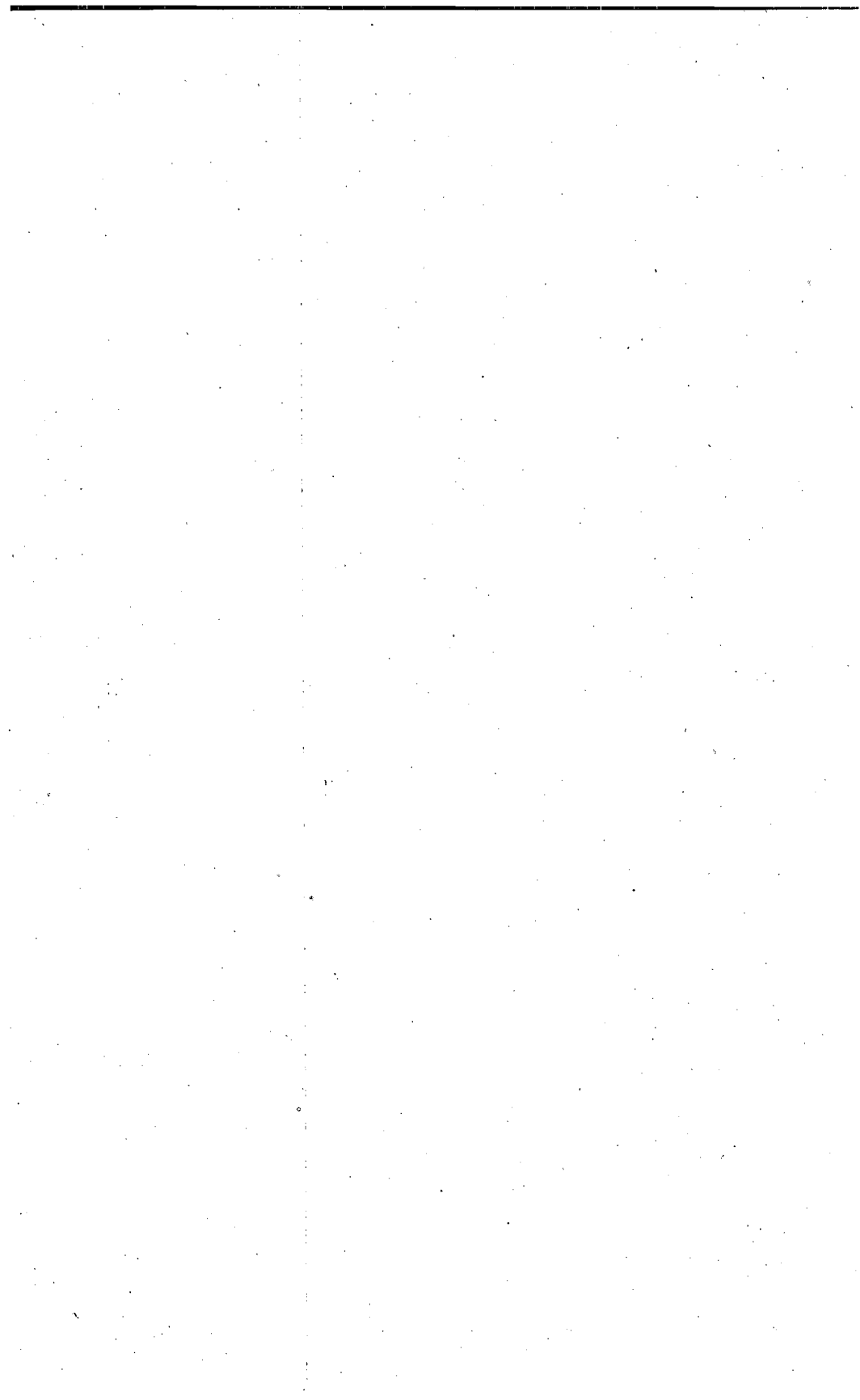
The decrease of \$68,111.55 assessed on Form 58 is owing to the circumstance that only \$181,545.11, amounts collected in compromise cases, was assessed on this form, against \$211,524.68 in the previous year.

I have the honor to subscribe myself, very respectfully,

WALTER EVANS,
Commissioner.

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE COMPTROLLER OF THE CURRENCY.



REPORT

OF

THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,
OFFICE OF COMPTROLLER OF THE CURRENCY,
Washington, December 1, 1884.

I have the honor to submit for the consideration of Congress, in compliance with section 333 of the Revised Statutes of the United States, the twenty-second annual report of the Comptroller of the Currency.

During the year ending November 1, 1884, 191 banks have been organized with an aggregate capital of \$16,042,230; circulating notes have been issued to these new associations amounting to \$3,866,230.

The following table gives the number of banks organized in each State and Territory during the year ending November 1, 1884, with their aggregate capital and circulation:

States and Territories.	No. of banks.	Capital.	Bonds deposited.	Circulation issued.
Kansas	22	\$1,254,580	\$337,500	\$308,640
Nebraska	20	1,350,000	327,000	292,400
Texas	16	1,816,100	431,500	364,490
Michigan	14	829,000	265,000	224,950
Iowa	13	785,500	219,000	197,090
Pennsylvania	10	1,023,500	406,500	309,596
New York	10	538,750	286,000	250,670
Minnesota	8	1,827,700	287,500	236,230
Ohio	7	1,074,100	221,000	192,390
Illinois	7	1,035,000	275,500	247,950
Dakota	7	373,000	100,500	90,420
Missouri	5	275,000	68,750	61,830
Wisconsin	5	245,000	105,500	94,940
Massachusetts	4	525,000	123,000	110,700
Montana	4	275,000	68,750	61,860
Vermont	4	180,000	90,000	67,490
Tennessee	3	340,000	95,000	85,500
Colorado	3	180,000	52,500	47,240
Washington Territory	3	160,000	40,000	36,000
Maryland	3	150,000	81,500	73,350
Mississippi	2	190,000	50,000	22,500
Maine	2	105,000	100,000	85,500
Georgia	2	105,000	27,000	24,300
New Jersey	2	100,000	25,500	22,940
West Virginia	2	90,000	52,500	47,240
New Mexico	2	85,000	25,000	22,500
Alabama	1	250,000	50,000	45,000
Indiana	1	230,000	60,000	54,000
Oregon	1	150,000	37,500	33,740
Utah	1	150,000	50,000	45,000
Kentucky	1	60,000	15,000	13,500
South Carolina	1	50,000	12,600	11,300
Florida	1	50,000	12,500	11,240
California	1	50,000	30,000	27,000
Arizona	1	50,000	12,500	11,250
Idaho	1	50,000	12,500	11,240
Virginia	1	40,000	32,500	29,250
Totals	191	16,042,230	4,487,100	3,866,230

These banks are located by geographical divisions as follows: Eastern States ten banks, with capital of \$810,000; Middle States twenty-five, with capital of \$1,812,250; Southern States thirty, with capital of \$2,991,100; Western States one hundred and two, with capital of

\$8,905,880; Pacific States five, with capital of \$380,000; Territories nineteen, with capital of \$1,143,000.

Since the establishment of the national banking system on February 25, 1863, there have been organized 3,261 national banks. Of these, 404* have gone into voluntary liquidation for the purpose of winding up their affairs, 70 have gone into voluntary liquidation for the purpose of reorganization, 16 are in liquidation by expiration of their charter, of which number six have been reorganized, and 100 have been placed in the hands of receivers for the purpose of closing up their affairs, leaving the total number in existence on November 1, 1884, 2,671, which is the largest number that has been in operation at any one time.

The corporate existence of 90 national banks expired during the year ending November 1, 1884, of which 83 have been extended under the act of July 12, 1882, six have permitted their corporate existence to expire and are in liquidation under section 7 of said act (four of which have been succeeded by other banks located in the same places and with nearly the same shareholders), and one has been placed in voluntary liquidation by vote of shareholders owning two-thirds of its stock. The corporate existence of 154 national banks, with an aggregate capital of \$56,161,370, will expire during November and December of this year, and the corporate existence of 720 national banks, with an aggregate capital of \$188,971,475 will expire during 1885.

Eleven national banks, with an aggregate capital of \$1,285,000, have failed and been placed in the hands of receivers during the year.

COMPARATIVE STATEMENTS OF THE NATIONAL BANKS FOR ELEVEN YEARS.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1874 to 1884, inclusive:

	Oct. 2, 1874.	Oct. 1, 1875.	Oct. 2, 1876.	Oct. 1, 1877.	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sep. 30, 1884.
	2,004 banks.	2,087 banks.	2,089 banks.	2,080 banks.	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.	2,269 banks.	2,501 banks.	2,664 banks.
RESOURCES.											
Loans.....	954.4	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2	1,245.8
Bonds for circulat'n.....	383.3	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4	327.4
Other U. S. bonds.....	28.0	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7	30.4
Stocks, bonds, &c.....	27.8	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1	71.4
Due from banks.....	134.8	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9	194.2
Real estate.....	38.1	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3	49.9
Specie.....	21.2	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8	128.6
Legal-tender notes.....	80.0	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7	77.0
Nat'l-bank notes.....	18.5	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7	23.3
C. H. exchanges.....	109.7	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4	66.3
U. S. cert. of deposit.....	42.8	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7	10.0	14.2
Due from U. S. Treas.....	20.3	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6	17.7
Other resources.....	18.3	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9	33.8
Totals.....	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5
LIABILITIES.											
Capital stock.....	493.8	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7	524.8
Surplus fund.....	129.0	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0	142.0	147.0
Undivided profits.....	51.5	53.0	46.4	44.5	44.9	41.3	46.1	56.4	61.2	61.0	63.2
Circulation.....	334.2	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5	289.8
Due to depositors.....	683.8	679.4	666.2	630.4	663.4	736.9	887.9	1,063.1	1,134.9	1,063.0	993.0
Due to banks.....	175.8	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4	246.4
Other liabilities.....	9.1	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9	15.8
Totals.....	1,877.2	1,882.2	1,827.2	1,741.1	1,767.3	1,868.8	2,105.8	2,358.4	2,399.8	2,372.7	2,279.5

* Exclusive of the Metropolitan National Bank, of New York City, which was placed in voluntary liquidation November 18, 1884.

The different items of resources and liabilities in the preceding table indicate that the business of the national banks during the past eleven years has generally increased. The items of United States bonds and circulation thereon have decreased during the past two years. It also appears from the table that the aggregate liabilities of the national banks to depositors and correspondents were reduced during the year upwards of 94 millions. This reduction of liabilities and the general reduction of loans by the banks, which amounted to over 63 millions during the year, was doubtless occasioned by the financial troubles of May and the general depression of business. The table shows that during the same period the national banks increased their cash resources by about 21 millions of specie and 11 millions of legal-tenders and United States certificates of deposit for same.

The following table is an abstract of the resources and liabilities of the national banks at the close of business on the 30th day of September, 1884, the condition of the New York City, Boston, Philadelphia, Baltimore, and other reserve city banks being tabulated separately from the other banks of the country:

	New York City.	Boston, Phila- delphia, and Baltimore.	Other reserve cities.*	Country banks.	Aggregate.
	44 banks.	104 banks.	99 banks.	2,417 banks.	2,664 banks.
RESOURCES.					
Loans and discounts	\$205,353,277	\$199,238,078	\$142,624,980	\$692,854,461	\$1,240,070,796
Overdrafts	120,238	135,977	336,806	4,630,275	5,223,296
Bonds for circulation	15,602,500	43,009,350	26,263,600	242,558,950	327,435,000
Bonds for deposits	820,000	675,000	4,413,000	10,932,000	16,840,000
U. S. bonds on hand	4,064,950	180,400	2,279,900	7,054,350	13,579,600
Other stocks and bonds	13,020,739	7,156,090	5,324,615	45,802,033	71,363,477
Due from reserve agents		17,184,005	15,156,895	79,652,120	111,993,020
Due from other national banks	17,352,436	14,227,847	8,681,931	26,073,331	66,335,545
Due from other banks and bankers	2,118,897	1,496,653	3,723,646	8,494,787	15,833,983
Real estate, furniture, and fix- tures	9,745,176	6,475,467	4,835,973	28,844,271	49,900,887
Current expenses	731,631	763,139	862,642	4,556,097	6,913,509
Premiums	1,031,284	1,052,509	1,227,986	8,320,853	11,632,652
Checks and other cash items	2,391,517	1,216,748	708,819	8,786,015	13,103,099
Clearing-house loan certificates	1,690,000				1,690,000
Exchanges for clearing-house	44,005,521	14,605,905	6,441,564	1,204,128	66,257,118
Bills of other national banks	2,208,406	2,903,904	3,232,968	14,913,576	23,258,854
Fractional currency	31,832	40,750	56,866	333,576	460,024
Specie	63,113,318	15,351,275	14,906,706	35,238,176	128,609,475
Legal-tender notes	22,885,808	8,668,237	15,097,774	30,396,440	77,048,259
U. S. certificates of deposit	4,145,000	7,495,000	2,060,000	500,000	14,200,000
Five per cent. redemption fund	684,105	1,936,086	1,166,497	10,518,328	14,305,016
Due from U. S. Treasurer	2,584,758	179,600	164,255	502,677	3,431,290
Totals	413,701,393	343,998,620	259,567,423	1,262,226,444	2,279,493,880
LIABILITIES.					
Capital stock	46,250,000	80,721,260	53,015,600	344,279,485	524,266,345
Surplus fund	22,632,580	23,741,408	13,709,459	86,962,386	147,045,823
Undivided profits	11,091,112	6,911,290	6,160,920	39,069,611	63,252,942
National-bank notes outstand- ing	13,203,362	37,936,931	23,236,334	215,398,496	289,775,123
State-bank notes outstanding	37,843	20,854		120,956	179,653
Dividends unpaid	243,254	1,362,469	223,824	1,856,613	3,686,160
Individual deposits	207,195,659	144,386,221	112,920,281	510,757,135	975,259,296
U. S. deposits	428,871	474,508	3,054,781	6,378,038	10,336,198
Deposits of U. S. disbursing officers	219,984		803,381	2,653,443	3,676,808
Due to national banks	82,476,635	37,272,743	25,845,386	28,381,130	173,975,894
Due to other banks and bankers	29,922,093	10,915,936	18,118,770	13,465,116	72,421,915
Notes and bills rediscounted			1,173,598	9,869,965	11,043,563
Bills payable		255,000	1,305,080	3,034,070	4,594,150
Totals	413,701,393	343,998,620	259,567,423	1,262,226,444	2,279,493,880

* The reserve cities, in addition to New York, Boston, Philadelphia, and Baltimore, are Albany, Pittsburgh, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Chicago, Detroit, Milwaukee, Saint Louis, and San Francisco.

The following table exhibits, in the order of their capital, the twenty-five States having the largest amount of capital, together with the amount of circulation, loans and discounts, and individual deposits of each on September 30, 1884:

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts.....	\$45,727,500	\$35,802,393	\$88,697,467	\$45,433,760
New York.....	35,223,360	25,313,183	86,290,880	73,972,478
Pennsylvania.....	32,213,840	24,233,855	68,797,260	60,987,553
Connecticut.....	25,956,820	16,481,652	40,438,341	21,147,279
Ohio.....	22,039,000	14,266,220	41,780,901	31,801,141
Rhode Island.....	20,540,050	13,686,336	30,144,229	11,562,204
Indiana.....	13,828,500	7,616,230	25,502,902	19,255,221
Illinois.....	13,549,600	6,984,632	31,286,349	26,543,196
New Jersey.....	12,253,350	8,436,679	30,143,882	28,743,311
Minnesota.....	11,357,700	1,995,849	25,197,132	15,971,428
Maine.....	10,300,000	7,862,086	17,423,202	9,522,367
Iowa.....	10,145,500	4,163,941	20,934,290	16,123,790
Michigan.....	9,794,600	3,711,495	21,299,816	16,151,037
Kentucky.....	9,458,900	6,462,460	14,854,660	8,922,521
Vermont.....	8,011,000	5,776,185	11,505,789	4,921,911
New Hampshire.....	6,105,000	5,173,915	8,417,845	4,961,313
Texas.....	5,970,000	1,646,985	11,397,055	7,927,563
Tennessee.....	5,005,300	2,267,250	11,376,305	8,258,292
Nebraska.....	4,735,000	1,704,720	12,448,429	9,306,207
Kansas.....	3,844,580	1,296,790	8,499,911	8,362,364
Wisconsin.....	3,750,000	1,671,993	9,663,410	8,853,236
Virginia.....	3,536,700	2,281,200	11,702,147	10,795,959
Missouri.....	3,065,000	1,215,183	6,911,991	5,863,746
Maryland.....	2,672,200	2,176,329	6,036,278	5,848,748
Georgia.....	2,436,000	1,637,880	4,846,807	2,511,117

NUMBER, CAPITAL, AND DEPOSITS OF NATIONAL BANKS, STATE AND SAVINGS BANKS, AND PRIVATE BANKERS.

Section 333 of the Revised Statutes of the United States requires the Comptroller to present annually to Congress a statement of the condition of the banks and savings banks organized under State laws. Returns of capital and deposits have hitherto been made by these institutions and by private bankers semi-annually to this Department for purposes of taxation. From these returns the following table has been compiled, exhibiting in concise form, by geographical divisions, the total average capital and deposits of all the State and savings banks and private bankers of the country for the six months ending November 30, 1882, being the last semi-annual period for which State and savings banks and private bankers were required to make returns for taxation purposes:

Geographical divisions.	State banks and trust companies.			Private bankers.			Savings banks with capital.			Savings banks without capital.	
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.
		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>
New England States.....	40	8.30	31.64	94	6.22	6.57	2	0.10	0.89	420	436.25
Middle States.....	210	40.60	244.02	967	62.42	112.69	8	0.63	5.34	171	486.98
Southern States.....	248	25.34	45.94	289	6.33	20.68	7	0.56	1.50	2	1.80
Western States and Territories.....	563	48.90	168.40	2,062	30.31	149.02	25	2.73	35.74	32	35.23
United States.....	1,061	123.14	490.00	3,412	105.28	288.96	42	4.02	43.47	625	960.26

The capital of the 2,308 national banks in operation on December 30, 1882, being the date of their report nearest to that of the table given

above, as will be seen by a table in the Appendix, was \$484,883,492, not including surplus, which fund at that date amounted to more than 135 millions of dollars, while the average capital of all the State banks, private bankers, and savings banks for the six months ending November 30, 1882, was but \$232,435,330. The latter amount is less than two-fifths of the combined capital and surplus of the national banks at practically the same time.

The table below exhibits the capital and net deposits of the national banks on December 30, 1882, together with the aggregate average capital and deposits of all classes of banks other than national for the six months ending November 30, 1882:

Geographical divisions.	State banks, savings banks, private bankers, &c.			National banks.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.
		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>		<i>Millions.</i>	<i>Millions.</i>
New England States.....	556	14. 62	475. 35	560	166. 23	193. 15	1, 116	180. 85	668. 50
Middle States.....	1, 356	103. 66	849. 03	691	173. 19	556. 55	2, 047	276. 85	1, 405. 58
Southern States....	546	32. 23	69. 90	214	34. 80	68. 84	760	67. 03	138. 74
Western States and Territories.....	2, 682	81. 93	388. 42	843	110. 66	301. 28	3, 525	192. 59	689. 70
United States....	5, 140	232. 44	1, 782. 70	2, 308	484. 88	1, 119. 82	7, 448	717. 32	2, 902. 52

The total number of banks and bankers in the country at the date named was 7,448, with a total banking capital of \$717,318,822, and total deposits of \$2,902,522,245.

In the Appendix will be found similar tables for various periods from 1875 to 1882. On a subsequent page in this report, under the head of "State banks, savings banks, and trust companies," will be found tables showing the resources and liabilities of these corporations for the present year, and in the Appendix similar results for previous years.

A table arranged by States and principal cities, giving the number, capital, and deposits, and the tax thereon, of all banking institutions other than national, and of the private bankers of the country, for the six months ending November 30, 1882, and for previous years, will also be found in the Appendix.

The following table exhibits, for corresponding dates nearest to May 31, in each of the last seven years; and to November 30, 1882, the aggregate amounts of the capital and deposits of each of the classes of banks given in the foregoing table:

Years.	National banks.			State banks, private bankers, &c.			Savings banks with capital.			Savings banks without capital.			Total.		
	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Capital.	Deposits.	No.	Deposits.		No.	Capital.	Deposits.
		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>	<i>Mill's.</i>		<i>Mill's.</i>			<i>Mill's.</i>	<i>Mill's.</i>
1876...	2, 091	500. 4	713. 5	3, 803	214. 0	480. 0	26	5. 0	37. 2	691	844. 6	6, 611	719. 4	2, 075. 3	
1877...	2, 078	481. 0	768. 2	3, 709	218. 6	470. 5	26	4. 9	38. 2	676	843. 2	6, 579	704. 5	2, 120. 1	
1878...	2, 056	470. 4	677. 2	3, 799	202. 2	413. 3	23	3. 2	26. 2	668	803. 3	6, 450	675. 2	1, 920. 0	
1879...	2, 048	455. 3	713. 4	3, 639	197. 0	397. 0	29	4. 2	36. 1	644	747. 1	6, 360	656. 5	1, 893. 5	
1880...	2, 076	455. 9	900. 8	3, 798	190. 1	501. 5	29	4. 0	34. 6	629	783. 0	6, 532	650. 0	2, 219. 9	
1881...	2, 115	460. 2	1, 039. 9	4, 016	206. 5	627. 5	36	4. 2	37. 6	619	862. 3	6, 796	670. 9	2, 667. 3	
1882...	2, 239	477. 2	1, 131. 7	4, 403	231. 0	747. 6	38	3. 9	41. 3	622	929. 8	7, 302	712. 1	2, 850. 4	
1882*...	2, 308	484. 9	1, 119. 8	4, 473	228. 4	779. 0	42	4. 0	43. 5	625	960. 2	7, 448	717. 3	2, 902. 5	

* In the last table of the series the returns are given for the six months ending May 31, 1882, and also for the six months ending November 30, of the same year.

It will be noticed that the first two tables of this chapter are for the six months ending November 30, while all similar tables in previous reports have been for the six months ending May 31. The law repealing the tax on capital and deposits of State banks and private bankers went into effect on November 30, 1882, in accordance with the opinion of the Attorney-General, and for this reason the Comptroller has given the returns to that date, which will be the last data to be obtained from this source. It is probable that the number, capital, and deposits of the State banks, savings banks, and private bankers have been materially decreased by the recent financial troubles.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

On November 1, 1884, 398 banks had extended their corporate existence under the act of July 12, 1882. In the Appendix will be found a table showing the distribution and capital of these banks by States. During the year ending November 1, 1884, the periods of succession of 90 banks, as fixed by the dates of their organization certificates and the terms of their articles of association, terminated. Of these, 83 have extended their corporate existence under the act mentioned. One was placed in voluntary liquidation prior to expiration by the vote of stockholders owning two-thirds of its stock. Of the 6 remaining banks expiring during the year, 2 were not extended, but were permitted by their stockholders to close at the end of their periods of succession, and to liquidate under section 7 of the act of July 12, 1882, while 4 were succeeded by other associations, with different names, with the same shareholders wholly or in part.

The total number of banks still in operation organized under the act of June 3, 1864, and the provisions of the Revised Statutes, the periods of succession of which will terminate, unless hereafter renewed, during the years previous to 1900, is 1,488, with capital and circulation as follows:

Years.	No. of banks.	Capital.	Circulation.
1884*	154	\$56,161,370	\$32,596,590
1885	720	188,971,475	107,484,115
1886	19	2,715,300	1,758,250
1887	5	950,000	925,000
1888	11	1,250,000	719,100
1889	3	600,000	450,000
1890	63	9,290,500	6,419,950
1891	104	13,193,900	9,120,880
1892	103	12,879,600	8,360,870
1893	39	4,740,000	3,849,400
1894	67	7,638,000	5,819,150
1895	81	10,665,000	7,650,000
1896	23	1,968,000	1,525,500
1897	28	2,969,000	2,106,000
1898	27	2,649,000	2,208,600
1899	41	4,820,000	3,811,900
Totals	1,488	321,461,145	194,745,305

* From November 1 to December 31, inclusive.

The number, capital, and circulation of the national banks whose periods of succession will terminate during each month of the year 1885 are as follows:

Month.	Number of banks.	Capital stock.	United States bonds.	Circulation.
January	109	\$27,534,500	\$18,927,450	\$17,019,755
February	68	11,586,000	8,885,500	7,095,740
March	125	32,325,750	20,636,700	18,538,060
April	86	25,241,970	16,456,350	14,780,165
May	121	28,362,340	21,550,850	19,288,925
June	139	49,894,915	24,757,100	22,021,360
July	24	4,915,000	2,875,400	2,047,800
August	14	1,901,000	1,250,000	1,129,500
September	13	1,835,000	1,175,500	1,053,250
October	7	1,175,000	835,000	739,200
November	6	1,200,000	1,180,000	1,062,000
December	8	3,000,000	2,025,000	1,808,360
Totals	720	188,971,475	120,060,850	107,484,115

In the Appendix will be found a table giving the names of each of the banks whose periods of succession terminate during the year 1885, with their capital and outstanding circulation. This table shows that seven hundred and twenty national banks, with a combined capital of \$188,971,475, will thus terminate during the year 1885, unless their stockholders avail themselves of the provisions of the act of July 12, 1882. From the experience of the last two years it is highly probable the larger portion of these banks will extend their corporate existence. These associations represent more than one-third of the entire capital of the national banking system, and attention is respectfully called to the large additional amount of labor the extension of these banks will throw upon the office of the Comptroller of the Currency. This labor will be augmented by the provisions of section 6 of the act referred to, requiring that the circulating notes of any association extending its period of succession which shall have been issued to it prior to its extension shall be redeemed at the Treasury of the United States as provided in section 3, act of June 20, 1874, and that such notes when redeemed shall be forwarded to the Comptroller of the Currency and destroyed as now provided by law, and that at the end of three years from the date of the extension of each bank, the association so extended shall deposit lawful money with the Treasurer of the United States sufficient to redeem the remainder of the circulation which was outstanding at the date of its extension.

The same section also provides that the notes issued to such extending associations after the date of their extension, shall be of a different design, easily distinguished from those issued before such date.

To carry out these provisions of section 6 requires the keeping of two different accounts in the case of each extended bank—one for the old and one for the new circulation. During the year 1885 the work of keeping the circulation accounts of about one half of the national banks will be doubled.

CIRCULATION.

Under the present provisions of law, national banks may be organized with a capital of from \$50,000 to \$150,000, upon depositing with the Treasurer of the United States, in trust, 25 per cent. of their capital-stock in United States bonds, and banks with a capital of upwards of \$150,000

can be organized upon the deposit of \$50,000 of bonds. Upon this basis the 2,664 national banks in existence in the United States and Territories on October 1, 1884, would require a minimum of but \$80,443,127 of United States bonds in order to continue as national banking associations. There is no doubt but that the national banking system has been of great value to this country in many ways other than the supplying a sound and almost perfect paper currency. The additional safety afforded to depositors by the restrictions and precautionary provisions of the act, the publicity of reports of the condition of the banks, and the regular examination and supervision by officers of the Government, is well understood by the public, and it is probable that the people would demand that if possible the system be continued, even if the public debt be hereafter reduced to a point where it is impossible for the banks to issue more than the amount of circulation that can be secured by the minimum of bonds now required by law. Although it is possible that the public confidence in national banks will enable associations organized under the act to do a much larger and more profitable business than if organized under the laws of the various States, it is probable that were there no profits on circulation, bankers as a rule might be unwilling to submit to the restrictions which, as safeguards to the public, the national banking law compels those who organize associations under it to submit to, and that therefore when the profit on circulation is reduced to a point where it does not compensate for the inconvenience of the restrictions, many national banks will leave the system.

Various plans have been advanced to perpetuate the issue by national banks of a circulation which should be safe for the public and reasonably profitable to themselves, both during the period of the reduction of the bonded debt of the United States and after such debt shall have been paid, it having been suggested that under the latter circumstances circulation might be issued upon securities other than United States bonds.

The time of the final payment of the debt is, however, yet distant, and with appropriate legislation there will probably be for many years no lack of bonds as a safe basis of circulation. Moreover, no feasible plan with other security has as yet been suggested, affording a sound currency redeemable on demand in specie, and the Comptroller believes that it is extremely doubtful whether after their experience for the last twenty years with the safe and convenient currency issued by the national banks, the people would be satisfied with a currency based on any security other than United States bonds.

Public sentiment seems to be in favor of the payment of the public debt as rapidly as possible, and while no doubt this is in general a correct principle, yet as it is apparent that such payment must extend under the most favorable circumstances over a long future period, the interest during which time is as much a portion of the debt as the principal, it is a question if it would not be of ultimate benefit to the country and a payment of the debt to reduce the interest upon it to a minimum rate and defer the payment of the principal, thus giving for many years a safe basis for national bank circulation. This course would be particularly advantageous if the revenues of the Government are hereafter reduced to a point which, after providing sufficient means for carrying on public business, will necessitate a more gradual reduction of the principal of the debt. Not only is the future of national bank circulation menaced by the fact that as the debt is paid it will be difficult to substitute any other secure basis for circulation, but it is also

evident that under present laws and the present condition of the public debt the banks cannot long afford to maintain even the circulation now outstanding. The following table gives the various kinds and amounts of bonds held by the banks on November 1, 1883, and November 1, 1884:

	1883.	1884.
Three and a half.....	\$632,000	
Threes.....	201,327,750	\$155,604,400
Four and a half.....	41,319,700	49,537,450
Pacific sixes.....	3,463,000	3,469,000
Fours.....	106,164,850	116,705,450
	352,907,300	325,316,300

Upon reference to this table it will be seen that the aggregate reduction of bonds deposited as security for circulation for the year ending November 1, 1884, was \$27,591,000, and the changes were as follows: A reduction of \$45,723,350 in amount of three per cent. bonds held; a reduction of \$632,000, being all the three and one-half per cents held; an increase of \$10,540,600 in four per cents; an increase of \$8,217,750 in four and one-half per cents, and an increase of \$6,000 in Pacific sixes. The total reduction of bonds deposited to secure circulation would have been much greater, but the financial troubles of May reduced the market price of the four and four and one-half per cents, and banks were enabled for a time to replace their called three per cents by fours and four and one-half at a price which afforded an increased profit on circulation, and new banks took advantage of this state of affairs and also purchased fours and four and one-half for deposit to secure their circulation. It will be seen upon reference to the table that the banks held on November 1, 1884, \$155,604,400 of the three per cent. bonds under the act of July 12, 1882, payable at the pleasure of the Government.* The total amount of these bonds outstanding on November 1 was \$194,190,500, and it is probable that unless the surplus revenues are greatly reduced these bonds will all be paid within the next two years, and, as has been pointed out by my predecessor in former reports, there is great danger of a severe and rapid contraction of the circulation; for while many banks will no doubt continue to replace a portion of their called threes with other higher-rate and higher-priced bonds, the tendency is and will be to reduce the circulation to the minimum required by law. The following table shows the decrease of national-bank circulation during the years ending November 1, 1883, and November 1, 1884:

National-bank notes outstanding November 1, 1882, including notes of national gold banks.....	\$362,727,747	
Less lawful money on deposit at same date, including deposits of gold banks.....	38,423,404	\$324,304,343
National-bank notes outstanding November 1, 1883.....	352,013,787	
Less lawful money on deposit November 1, 1883.....	35,993,461	
		316,020,326
Net decrease of circulation in 1883.....		8,284,017

* Of these bonds \$9,586,200 have been called for payment on which interest ceased on November 1, 1884. If these bonds are not replaced by others bearing interest, there will be an immediate further reduction in circulation of 90 per cent. of their amount.

National-bank notes outstanding November 1, 1883, including notes of national gold banks.....	\$352, 013, 787	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35, 993, 461	\$316, 020, 326
National-bank notes outstanding November 1, 1884, including notes of national gold banks.....	333, 559, 813	
Less lawful money on deposit at same date, including deposits of national gold banks.....	41, 710, 163	291, 849, 650
Net decrease of circulation in 1884.....		24, 170, 676

It is probable that the reduction of circulation will also be increased by the withdrawal and sale of four per cent. bonds now deposited by the banks in excess of the minimum required by law, as the reduction of the debt by the payment of threes will no doubt increase the price of fours, owing to reinvestments of trust funds, &c., now invested in threes, and if for any reason the price advances, the banks will desire to realize the premium for use in business or to divide as a profit among their shareholders.

Drawing conclusions from these facts, the Comptroller estimates that unless legislation shall shortly be had which will enable the banks to issue currency at a fair profit, circulation will from the present time be reduced at the rate of at least \$40,000,000 per annum.

In the last reports of the Comptroller various suggestions were made as to legislation which should be enacted to prevent this rapid contraction of national-bank circulation, and the subject attracted much attention during the last session of Congress. The most prominent measures were those introduced in the Senate by Senators McPherson and Aldrich, and in the House of Representatives by Mr. Potter.

The bill introduced by Senator McPherson provided that any national banking association shall be entitled to receive from the Comptroller of the Currency circulating notes not exceeding in amount the par value of the bonds deposited, and further provides that the total amounts of such notes issued to any association shall not exceed the amount of its paid-in capital stock. This bill passed the Senate and was favorably reported to the House by the Banking and Currency Committee, and is now upon the regular calendar of the House. In case it should become a law, it would increase the aggregate circulation of national banks upon the basis of the present deposit of United States bonds with the Treasurer in trust to the amount of about \$32,000,000, and would increase the profit to the banks on circulation from two-fifths to three-fifths of 1 per cent. per annum. No doubt the increased profits which by this bill would inure to the banks would induce those holding fours to continue to hold them, and the profits would probably be sufficient to induce banks who hold threes to replace them when called for redemption with four per cents. The passage of this bill seems a simple and feasible measure of relief to the banks, and while it is possible that some bill which provided for the funding of the high-rate bonds into bonds bearing a lower rate of interest would afford more permanent relief, the bill of Senator McPherson is regarded as an excellent measure by the Comptroller, and would not interfere with any funding bill which might hereafter become a law.

The bill introduced by Senator Aldrich provides for the exchange of four per cent. consols of 1907 for three per cent. bonds having the same time to run. Under its provisions the Government pays a difference of 15 per cent. between the four per cents and the threes. The bill

also provides for the issuance of circulation equal in amount to the par value of the bonds deposited. The additional profits accruing under this bill, if it should become a law, would be from about one-half of 1 per cent. to about 1 per cent. per annum, according to the bank rates for loans on the three per cent. bonds which replace the fours, and it is believed that this would be a permanent measure of relief to the banks. The bill introduced by Mr. Potter in the House provides for the refunding of the three, four, and four and one-half per cent. bonds into two and one-half per cents payable at same time and to be redeemed in the same manner as those for which they are exchanged. The bill also provides for a reduction of the tax upon circulation based upon the proposed two and one-half per cent. bonds of one-half of 1 per cent. per annum, while the tax upon circulation based upon all other classes of United States bonds remains at 1 per cent. per annum. Under this bill the provisions for obtaining currency on the bonds deposited would be the same as under the present law, viz, 90 per cent. of the par value of the bonds deposited. The bill, so far as the funding of the high-rate bonds is concerned, is similar to the Aldrich bill, the latter providing for the refunding of the fours only. It is believed by many that the provisions in the Potter bill relating to the purchase of the bonds by the Secretary of the Treasury would be somewhat difficult to carry out, and it is a question whether it would be constitutional for Congress to make any discriminations in the tax imposed on circulation based on different classes of United States bonds, as it must be remembered that the tax is on the circulation and not on the bonds. If this bill, with some modifications, should become a law, no doubt the additional profits which would accrue to the banks under its operation would be a permanent benefit and assist in preventing the contraction of the currency.

A table has been prepared, and will be found in the Appendix, which shows the additional circulation which the banks in each State would be entitled to in case a law is enacted permitting them to issue circulation to the amount of the par value of the bonds deposited in trust with the Treasurer of the United States.

The measures which were introduced at the last session of Congress involving a funding of the public debt provided that the bonds issued in exchange for those now outstanding shall have the same time of maturity as those for which they are exchanged. No provision is made by these bills to enable the Government to use any surplus revenue which it may desire to devote to the payment of the public debt during the long periods between the maturities of the present four and one-half and four per cent. bonds.

The following table shows the bonded debt of the United States on November 1, 1884:

Three per cents, payable option United States.....	\$194, 190, 500
Four and a half per cents, payable September 1, 1891.....	250, 000, 000
Pacific Railway sixes, payable January 16 and November 1, 1895.....	\$3, 002, 000
Pacific Railway sixes, payable January 1 and February 1, 1896.....	8, 000, 000
Pacific Railway sixes, payable January 1, 1897.....	9, 712, 000
Pacific Railway sixes, payable January 1, 1898.....	29, 904, 952
Pacific Railway sixes, payable January 1, 1899.....	14, 004, 560
	<hr/>
	64, 623, 512
Four per cents, payable July 1, 1907.....	737, 691, 550
	<hr/>
Total.....	1, 246, 505, 562

NOTE.—The Navy pension fund, amounting to \$14,000,000 in three per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$264,800 of four per cent. refunding certificates, are not included in the table.

It will be seen upon an examination of this table that there are \$194,190,500 of three per cent. bonds now payable at the pleasure of the Government. These bonds will probably be paid within the next two years, even if considerable changes are made in the tariff; and from 1887 to 1891, when the \$250,000,000 of four and one-half per cents shown by the table mature, there will be no bonds which the Government can call in for redemption. No doubt the accumulation of surplus revenue, if it continues to accrue at the present rate during the four years between 1887 and 1891, together with the revenues of 1892, will be more than sufficient to pay off the four and one-half per cents; and from 1892 until 1907 it will be impossible for the Government to use any of its surplus revenues for the payment of its bonds except at the option of their holders. It is apparent that the Government cannot accumulate and hold its surplus revenues, even during the short period from 1887 to 1892, without great disturbances to the business interests of the country, and much less can it do so during the longer period from 1892 to 1907.

It appears, therefore, that the foregoing considerations should be given due weight in any plan for the funding of the four per cent. bonds maturing in 1907, and the Comptroller therefore suggests that the principal difficulties of the situation may, perhaps, be obviated, as well as the reduction of interest effected, by funding these bonds into others which shall mature in proportionate amounts at certain fixed intervals: Thus the \$738,000,000 of four per cents might be funded into an equal amount of three or two and one-half per cent. bonds, one-fifth of which, or \$147,600,000, to mature at intervals of five years, the first installment falling due July 1, 1897, and the remaining installments of \$147,600,000 each on the first of July in the last year of each succeeding period of five years, viz., 1902, 1907, 1912, and 1917. The average maturity of these five classes of bonds would be the same as that of the present four per cents, viz, July 1, 1907.*

*While considering the question of refunding the high-rate bonds forming the principal part of the public debt into bonds bearing a lower rate of interest, and paying a premium to the holders of the former to compensate them for any disadvantage in the exchange, it is interesting to note that the English Government, by an act passed at the last session of Parliament, provided for the conversion of a large portion of its national debt bearing interest at 3 per cent. into two classes of stock, bearing interest, one at $2\frac{1}{2}$ and the other at $2\frac{1}{4}$ per cent., on the basis of a difference of 2 per cent. between the threes and the $2\frac{1}{4}$ per cent. stock, and of 8 per cent. between the threes and the $2\frac{1}{2}$ per cent. stock, this difference or bonus to accrue to the holders of the threes.

As the English Government does not appear to have a surplus revenue available to pay the difference in cash, it is added to the face of the lower rate stocks given in exchange. The act which authorizes this exchange is not compulsory, and if the conversion takes place, it will be through the voluntary action of the holders of the higher-rate stock. The Chancellor of the Exchequer, however, claims that under an old law or regulation he has compulsory power and can call some six hundred and twelve millions sterling of 3 per cent. stocks upon giving a year's notice. Although this view is disputed, it has had the effect to depreciate the 3 per cent. stock, and will no doubt have an effect in inducing holders of threes to convert on the terms offered into the new stocks.

The editor of the London Bankers' Magazine, in commenting upon the action of the Government, remarks that "the mass of threes (which it is claimed can be called) is so large, that it may very probably prove a difficult matter to deal with the whole if paid off compulsorily." Another comment is that, "had the debt of the British Government been divided into separate funds of moderate amount, the operation (of funding) would have been comparatively an easy one. As matters stand, there will probably be great difficulty in carrying the operation through."

From the foregoing it appears quite evident that the successful funding of the debt of the United States from time to time into bonds bearing lower rates of interest has attracted the favorable attention of the English Government. It is particularly to be noted that the proposed $2\frac{1}{4}$ and $2\frac{1}{2}$ per cent. stocks are to mature in 1905, that is, they are to become payable at the option of the Government at a fixed date twenty years

The surplus revenue could, by this plan, be used after July 1, 1897, and July 1, 1902, as well as after July 1, 1907, in paying the public debt; and it is believed that any disadvantage there might be to the Government in postponing the payment of one-fifth of the debt now in fours due in 1907 until after 1912, and another fifth until after 1917, would be more than offset by the benefit derived from the opportunity of paying one-fifth after 1897, and another fifth after 1902. The reduction of 1 per cent. per annum in the interest, if threes be issued, would be a direct benefit to the Government in the same manner as provided in the Aldrich bill; but while under that bill the amount of premium paid by the Government to induce the acceptance of a three per cent. bond payable in 1907 for a four per cent. bond maturing at the same date will be at a fixed rate for the total amount exchanged, it is believed that in the case of this proposition the rather larger premium that might have to be paid in exchanging threes due in 1897 and 1902 for fours of 1907 would be more than compensated by the smaller premiums paid in exchanging the threes of 1912 and 1917 for the same fours. In other words, the aggregate amount paid in premiums in exchanging bonds under the plan now suggested would probably be not more and possibly less than 15 per cent.

It is important to the success of this plan that in carrying it into practice each holder of four per cent. bonds who accepts the proposed threes in exchange should take one-fifth of the amount of his fours in each class of threes. Thus the holder of a \$500 four per cent. bond of 1907 would receive five three per cent. bonds of \$100 each, one maturing on July 1, 1897, and the remaining four on July 1, 1902, 1907, 1912, and 1917, respectively.*

Whatever course may be deemed expedient by Congress in regard to the funding or future payment of the public debt, the Comptroller is of the opinion that it is perfectly safe and will afford great benefit to the public to permit an issue by the national banks of circulation to the extent of 100 per cent. of the par value of the bonds deposited instead of 90 per cent., as under the present law, and that the present limit of issue to 90 per cent. of the paid-in capital stock should also be extended to 100 per cent. of such paid-in capital. Two of the bills

after the date of their issue, and cannot be called before that date. This is a new departure in the management of the public debt of Great Britain. The attitude of the Chancellor of the Exchequer seems to indicate that he has particularly in view the funding of our 5s and 6s into 3½ per cents in 1881. His proposed method of carrying out the act of Parliament referred to is very similar in principle to that adopted by Secretary Windom in 1881.

On October 17, 1884, being the expiration of the period under which proposals were received by the Chancellor for the conversion of the 3 per cents., the total amount of stock of private holders that had been converted was but £9,686,000, or less than 1½ per cent. of the entire 3 per cent. stock held by the public. It would appear, therefore, that the conversion of 3 per cent. English consols into stock of a lower rate of interest is not popular, although the lower-rate stocks have a minimum of twenty years to run, and notwithstanding the premium offered by the Government.

* A computation based upon the realized rate to the Government or any investor in four per cent. bonds having twenty-two years to run from July 1, 1885, at a market rate of 120 indicates that the average difference in present value between three per cent. bonds maturing at the dates mentioned and a four per cent. bond maturing in 1907 is about sixteen per cent. It is believed that the desirability of the long-time bonds for banking and trust purposes would induce the bankers and the public to make the exchange for a less difference than sixteen per cent., which is simply the mathematical difference. The history of securities put out by Governments whose credit is unquestioned shows that the long-time securities are invariably considered the most valuable, and that the premium paid for such securities is more in proportion than would naturally be indicated by a computation based upon any present realized rate of interest.

The following table has been prepared by E. B. Elliott, esq., Government actuary, in order to show the difference in value between three and four per cent. bonds ma-

already referred to as introduced at the last session of Congress contained these provisions. Even admitting that the bonds representing the public debt when funded at lower rates might at times in the future be below par in the market, the Government would, if forced to redeem the notes of insolvent national banks, always have the right to cancel the bonds on deposit securing the same, and thus extinguish an amount of its debt equal dollar for dollar to the notes redeemed. It would also gain from such notes as are never presented for redemption, which form a certain percentage in the case of the circulation of each and every bank, and taking all banks together would form a large reserve fund. Tables in relation to this gain may be found in the Appendix.

It is further submitted that the profit on circulation may be increased to a point which will induce the banks to keep up their circulation to a maximum, and stop the contraction of their circulation which is now occurring, by repealing the law taxing such circulation at the rate of one-half of 1 per cent. semi-annually. This tax is regarded by many as only a fair bonus to the Government for the privilege of issuing circulation which the banks receive from it, and in times when the Government needed the money and when the profit on circulation was comparatively great this view had much in its favor. But under existing circumstances* the Government should in justice either enact laws

turing at the periods mentioned, computing on a basis of the realized rate to the Government at 1.20 for four per. cent. bonds having twenty-two years to run:

Year.	Fours.	Threes.	Difference.
1897	1.20	1.0222	.1778
1902		1.0295	.1705
1907		1.0359	.1641
1912		1.0474	.1526
1917		1.0462	.1538

* The following table shows the annual percentage of profits on circulation, at rates of interest for bank loans from 5 to 8 per cent., based on 4 per cent. bonds of 1907, having twenty-two and a half years to run, the average market price for the year being 1.215529, and based on $4\frac{1}{2}$ per cent. bonds having seven years to run, the average market price for the year being 1.127131. There are three rates of profit shown on each class of bonds, each derived by a different method of computation. The method by which the first figures in each case are obtained assumes that the premium paid would be made up by a sinking fund at compound interest, and also that the 5 per cent. redemption fund which banks are required to keep is no charge on circulation account.

The second figures are obtained assuming a sinking fund similar to that in the first method, but that the 5 per cent. fund is a charge on circulation account, and reduces the loanable circulation.

The third figures are obtained by a method which assumes that the premium is reduced by charging off an equal proportion each year, according to the time the bonds have to run, and that the 5 per cent. fund is no charge on circulation. The figures generally show that under average conditions a national bank issuing circulation, based on either 4 or $4\frac{1}{2}$ per cent. bonds, at ordinary rates of interest for bank loans, receives an average profit of not more than one-half of 1 per cent.

Classes of bonds.	Profit with loans at 5 per cent.	Profit with loans at 6 per cent.	Profit with loans at 7 per cent.	Profit with loans at 8 per cent.
Fours of 1907	1 .00781 2 .00596 3 .00439	.00590 .00368 .00180	.00380 .00121 .00000	.00162 .00000 .00000
Four and a halfs of 1891	1 .00803 2 .00604 3 .00548	.00650 .00410 .00350	.00480 .00215 .00145	.00327 .00018 .00000

which will make the issue of circulation a real privilege, or it should remove the tax, which under present laws is fast becoming prohibitory. As it now stands, the Government is exacting a bonus for a privilege which no longer exists, and the inevitable consequence of the continued collection of the tax without measures of relief in other directions will be the gradual retirement of this form of circulating medium.

The expenses of keeping up the national banking system by the Government are at present paid in part from the proceeds of this tax and in part by assessment on the banks. If the tax be abolished, all of these expenses should be paid by the last-named method. Under the head of "Taxation," on page 65, will be found a detailed statement of the amount received from the tax on circulation and of the very small proportion used in payment of expenses of the Government in keeping up the system.

In concluding this subject the Comptroller wishes to have it distinctly understood that he is not in favor of any measure which will cause inflation. He is of the opinion that the present aggregate paper circulation, made up of legal-tender and national bank-notes and of gold and silver certificates, is ample for all the needs of business. He believes, however, that the sudden contraction of national-bank circulation, which without appropriate legislation is imminent, will seriously embarrass the business of the country, and that if this contraction is permitted to go on, it may result in the entire discontinuance of the issue of notes by national banks. The Comptroller believes that this form of currency, which can be increased or diminished in accordance with the natural laws which control business, should be continued in preference to any other now permitted by law. If at any time the aggregate of outstanding paper becomes too great, reduction should be made by retiring the direct issues of the Government, in view of the fact that the most eminent authorities in finance agree that such direct issues are in the long run highly detrimental and fraught with danger. A bank circulation as well secured and convenient as that of the banks in the national system, with a credit so deservedly well established in the minds of the people, should not be permitted to go out of existence.

CIRCULATION BASED ON SILVER.

Notwithstanding the fact that the national banking circulation of the country has been reduced about 24 millions during the past year, on account of the redemption and payment of the 3 per cent. United States bonds, held as security for the same, and is likely to continue to be reduced as the debt is paid, the circulating medium of the country has been increased by the issuance of silver certificates under the act of February 28, 1878, these certificates being issued upon standard silver dollars, of which at least 2 millions are coined every month of the year.

The perplexities of bimetallism and the silver question have attracted attention and interested the public for many years. Statistics have been worn threadbare, and the number of articles and essays that have been written on this subject are of almost interminable extent. The law making it mandatory on the Secretary of the Treasury to coin each month 2 millions of what are called standard silver dollars, or, in other words, the stamping of 2 million pieces of silver of 412½ grains in weight each as a dollar, no doubt was intended to appreciate the price of silver and to bring this precious metal into more general use as money. As the production of silver in the United States is so

large, the Government should do all in its power to sustain the value of silver and promote its circulation as money by appropriate legislation, but it is submitted that the operation of the present law defeats the object in view.

The exact relative position of silver to gold in the commercial world is extremely difficult to determine. No one can gainsay the fact that in our commercial relations with England and other countries we must settle our exchanges upon a gold basis. This being true, necessarily, we can use silver in settlement of international balances only at its market price. This market price tests the proportionate value of silver as compared with gold. The present market price of silver throughout the world shows that the intrinsic value of a dollar weighing 412½ grains is about 85.20 cents. The law, therefore, which compels the coinage of 2 millions of standard silver dollars per month is an arbitrary attempt to make the price of silver more dear by fixing a ratio between gold and silver for the people of this country different from the ratio fixed by the market price, making the standard silver dollar practically a depreciated currency as compared with the gold coin of the country, and with the legal-tender and national-bank notes, which are redeemable in gold at par. It has been and still is contended by many that if the United States as a nation takes strong ground in favor of bimetalism and insists upon the recognition of silver as money, valued in proportion to gold at the ratio of 15½ to 1, that its comparative market value can be increased.

The practical working of the silver bill seems to prove the folly of this position. For some reason or other the intrinsic value of silver has decreased in a greater proportion than that of gold. This reason is exceedingly difficult to determine. In fact it is next to impossible to obtain the data and draw the deductions to ascertain the reason why the changes in the ratio or proportion of the value of gold to that of silver have invariably throughout the world been against silver. Some statisticians assert that the annual increase of gold throughout the world is at least 1½ per cent. of the world's total stock of gold money, while as to silver it is claimed the increase is only about 1 per cent. of the total stock of silver money.* If this calculation is correct, some other reasons than those based on the proportionate production of gold and silver must be brought forward to prove that the increased production of silver over gold has depreciated the value of the former, for there is no question but that the purchasing power of silver, in proportion to the purchasing power of gold, has steadily decreased for more than a thousand years. Perhaps one reason for this depreciation in value is the inconvenience of silver as a circulating medium as compared with gold. It is proportionately to value about fifteen and a half times as heavy and nearly twenty-eight and a half times as bulky.

Whether its weight and bulk be the cause or not, the fact is undoubted that in this age of the civilized world the people have a strong distaste to the use of silver as a circulating medium in the form of coins weighing four hundred grains or more.

The law which stamps 412½ grains of silver and arbitrarily insists upon its circulation as a dollar, *with unlimited legal-tender qualities*, when its true value as indicated by the market price of silver is but 85.2 cents, is unworthy of this nation, and will sooner or later bring upon us financial trouble and disgrace. The practical working of the silver coinage act has established the fact that the public do not

*Mr. S. Dana Horton.

readily accept, circulate, and do business with these standard silver dollars. In order to insist upon the arbitrary value which has been fixed upon silver by law, Congress has ingeniously arranged to permit the people to deposit their inconvenient silver coins in the Treasury of the United States and obtain therefor certificates which represent a certain number of these dollars. These certificates, being a convenient circulating medium, were first used for shipments from commercial centers to the South and West for the purpose of supplying currency for moving the crops. As legal-tender and national-bank notes are frequently in limited supply during the fall months, the convenience of obtaining these certificates and thereby saving express charges on gold which would otherwise have to be shipped has caused the circulation of many millions among the people of the country.* The public, who daily receive and disburse these certificates, hardly realize that the intrinsic value of the silver which is represented by a \$10 silver certificate is but \$8.52; neither do they realize that the certificate is not a promise to pay on the part of the United States, but simply a promise to return to the bearer ten 412½-grain silver dollars.

If it is for the best interests of the United States to issue a circulation based upon silver, the Comptroller believes that the circulation should be issued upon coin or bullion which contains a sufficient number of grains of silver to have an intrinsic value equal in the markets of the world to its nominal value.

Some writers have suggested that a circulating medium might be based upon bullion, both gold and silver, and the Comptroller is of the opinion that under certain restrictions and regulations it would be far more correct in principle to issue silver certificates based upon a deposit of silver bullion, to be valued in the exact proportion of silver to gold, than to continue the issue of certificates under the present law. If this were done, silver bars might be stamped at their market value and held in the Treasury for the redemption of the certificates, which should call an amount of silver equal in value to their nominal or face value expressed in gold. The bullion represented by certificates should be periodically valued at its market price in gold, and a certain proportionate amount of silver so held might, perhaps, be coined to provide the means for redemption of the certificates, if redemption was desired for business purposes. These dollars should be in the nature of a subsidiary coin and should be reconvertible into bullion certificates.

The actual circulation of the silver dollar under the present law indicates that the necessary number of coins required probably would not exceed \$50,000,000. This plan might possibly bring about a loss to the Government by the depreciation of silver, which loss, however, would be partially borne by the certificates which were lost and destroyed, as it is well known that from the loss and destruction of legal tenders and national bank notes the Government is even now a large gainer. The Comptroller believes that the use of silver as money in this manner, and its periodical valuation, would have more influence in appreciating the market value of silver among the nations of the world than the present arbitrary coinage of 412½ grains of silver as a dollar.*

* From information derived from the Treasurer of the United States, it is found that silver certificates issued at the subtreasuries in the west and south, on deposits of gold coin with the Assistant Treasurer of the United States at New York from September 18, 1880, to October 31, 1884, amounted to \$69,625,500.

* Considering the strong ground taken against bimetallism by the British Government, apparently for the reason that it is difficult to ascertain the intrinsic value of silver as compared with gold, it is interesting to note that the Chancellor of the Exchequer, Mr. Childers, in his budget speech of the 24th of April, proposed, in order

These reflections are upon the theory held by many, that it is for the best interests of this country to maintain a circulation based upon silver. The Comptroller doubts the correctness of this theory; but it is submitted that the circulation now outstanding based on silver is a depreciated currency, by the issue of which the Government has gained at the expense of the people who now hold the silver dollars and certificates, and that therefore it is incumbent on the Government, if it continues to issue circulation based upon silver, to do so under a plan which will not only provide a sound circulation for the future, but also prevent the holders of the present certificates and dollars from sustaining loss. This might all be accomplished by exchanging the bullion certificates suggested for the silver-dollar certificates now outstanding.

The issue of currency based upon silver should not, however, be unlimited, and the present laws making the purchase and coinage of a fixed amount of silver bullion mandatory are very pernicious in their effect, as the unlimited and continued issuance of *full legal tender* silver coin and certificates based thereon, of intrinsic value less than their face, has already caused the hoarding of gold, and will eventually drive it from the channels of trade, thereby causing a practical suspension of gold payments. There are many indications of this, notably the uneasiness in financial circles in June and July last, caused by the reserve of gold in the Treasury falling so near to the point at which under the law the issuance of gold certificates ceases. It is also to be observed that during the present year the national banks throughout the country have increased their holdings of gold, including certificates, in the sum of \$19,615,350.

The amount of silver bullion purchased by the Government under the act of February 28, 1878, for coinage into standard silver dollars was, from the 1st of July, 1878, to the 1st of July, 1884, 144,366,242.43 standard ounces, costing \$146,631,495.26. The number of silver dollars coined under the provisions of the act of February 28, 1878, up to November 1, 1884, amount to 184,730,829. The profits to the Government on the coinage of silver from July 1, 1878, to June 30, 1884, amount to \$20,972,913.52.* Of the silver dollars coined \$142,926,725 remain in the Treasury of the United States, leaving in circulation \$41,804,104.

Silver certificates have been issued, which are represented by the standard silver dollars in the Treasury of the United States, to the amount of \$131,556,531. Of the silver certificates so issued \$30,814,970 remain in the Treasury of the United States, leaving \$100,471,561 of these certificates in circulation. It will be seen, therefore, that of the total amount of silver dollars coined but \$41,804,104 are in actual circulation, and that the people of the United States now hold a paper circulation based upon silver dollars in an amount equal to more than one-third of the national-bank circulation.

to restore the gold coinage of England to its nominal value, to issue a depreciated half sovereign. In other words Mr. Childers's plan is that the Government shall issue to the people a half sovereign containing only nine-tenths of the amount of gold at present contained in that coin, rather than have the Government bear the loss of the recoinage of the outstanding sovereigns and half sovereigns which are known to be light. This new half-sovereign is to be *legal tender to the amount of £5 only*, but it seems a noticeable fact that the Chancellor of the Exchequer should submit in his annual budget a proposition to debase one of the gold coins of the United Kingdom, a country which has heretofore been so particular as to its money standards. Although it is not proposed to change the intrinsic value of the sovereign, this alteration of the value of the half-sovereign would no doubt have the effect of discrediting the gold coinage of England, which has for many years been recognized throughout the world as an almost infallible standard of value.

* These figures have been obtained from the honorable Director of the Mint.

DISTRIBUTION OF COIN AND PAPER CURRENCY.

In previous reports tables have been given showing the amount of coin and currency in the country and its distribution in the Treasury, in the banks, and among the people, on January 1, 1879, the date of the resumption of specie payments, and on November 1 of each of the last four years preceding the date of the report. These tables are again presented, the amounts on November 1, 1880, being omitted, while those on November 1, 1884, are added.

The amounts of gold and silver in the country available for circulation are based upon the estimates of the Director of the Mint for January 1, 1879. The amounts of gold for the succeeding dates have been obtained by adding the gold production of the country, less the amounts used in the arts, from estimates of the same officer, adding the excess of gold importations during the year, or deducting the excess of gold exportations for the same period, according to the reports of the Bureau of Statistics. The amounts of silver are obtained by adding for each year the amount of silver dollars and fractional coinage, less amounts recoined. For the year 1884 the silver bullion purchased by the Government for coinage and on hand on November 1 is included.

From November 1, 1883, to November 1, 1884, the production of gold by the mines of the United States is estimated to have been about \$29,000,000. During the period from November 1, 1883, to October 1, 1884, the amount of gold, foreign and domestic gold coin and bullion exported in excess of the amount imported has been \$20,483,382, making an increase in the stock of gold in the country of \$8,516,618. From this amount must be deducted the amount used in the arts during the same period (\$4,875,000), leaving \$3,641,618 as the increase in the stock of gold coin and bullion in the country.

The total excess of imports of gold over exports of the same from the date of resumption to October 1, 1884, has been \$165,712,128, and the total estimated gold product of the mines of the United States for the same period has been about \$191,725,000. The total amount of silver coined during the year has been, after deducting the recoinage, \$28,387,010, of which \$28,009,880 were standard silver dollars. The total amount of the latter coined since the passage of the act of February 28, 1878, authorizing that coinage, up to November 1, 1884, has been \$184,730,829.

The following table, based upon the estimates and figures given above, shows the amount of coin and currency in the country on January 1, 1879, and on November 1 of the years named:

	January 1, 1879.	November 1, 1881.	November 1, 1882.	November 1, 1883.	November 1, 1884.
Gold coin and bullion	\$278, 310, 126	\$550, 922, 398	\$547, 356, 262	\$581, 970, 254	\$585, 611, 872
Silver coin	106, 573, 803	181, 476, 144	208, 744, 424	242, 701, 932	275, 735, 439
Legal-tender notes	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National-bank notes	323, 791, 674	360, 344, 250	362, 727, 747	352, 013, 787	*333, 559, 813
Totals	1, 055, 359, 619	1, 439, 423, 808	1, 465, 509, 449	1, 523, 366, 989	1, 541, 588, 140

* The sum of \$41,710,163 in lawful money has been deposited by the national banks to retire circulation of a like amount which has not yet been presented for redemption.

There has been no change in the aggregate of legal-tender notes outstanding, which still remains as fixed by the act of May 31, 1878. National-bank notes have decreased \$18,453,974 during the year; the

amounts of gold and silver have increased \$3,641,618, and \$33,033,507, respectively, making the total increase during the year in gold, silver, and currency, \$18,221,151.

The table below gives the portion of the gold, silver, and currency held by the United States Treasury and by the national and State banks. The amounts in the United States Treasury are for the corresponding dates with those in the preceding table. The amounts in the national banks are for the corresponding dates nearest thereto on which returns were made to the Comptroller, viz: January 1, 1879; October 1, 1881; October 3, 1882; October 2, 1883; and September 30, 1884. The amounts in the State banks, trust companies, and savings banks have been compiled in this office from official reports for the nearest obtainable dates.

	January 1, 1879.	November 1, 1881.	November 1, 1882.	November 1, 1883.	November 1, 1884.
GOLD.					
In the Treasury, less certificates	\$112,703,342	\$167,781,909	\$148,435,473	\$157,353,760	\$134,670,790
In national banks, including certificates	35,039,201	107,222,169	94,127,324	97,570,057	117,185,407
In State banks, including certificates	10,937,812	19,901,491	17,892,500	18,255,300	25,928,757
Total gold	158,680,355	294,905,569	260,455,297	273,179,117	277,784,954
SILVER.					
In the Treasury, standard silver dollars	17,249,740	66,576,378	92,414,977	116,036,450	142,926,725
In the Treasury, bullion	9,121,417	3,424,575	4,012,503	4,936,365	4,646,497
In the Treasury, fractional coin	6,048,194	25,984,687	26,749,482	26,712,424	29,346,757
In national banks	6,430,557	7,112,567	8,234,739	10,247,926	8,092,557
Total silver	38,879,908	103,098,207	131,411,701	157,933,165	185,012,536
CURRENCY.					
In the Treasury, less certificates	44,425,655	22,774,830	26,224,248	30,996,217	26,258,827
In national banks, including certificates	126,491,720	77,630,917	92,544,767	103,316,809	114,507,113
In State banks, including certificates	25,944,485	27,391,317	27,086,482	28,259,062	32,659,605
In savings banks	14,513,779	11,782,243	14,724,978	12,998,594	14,079,452
Total currency	211,375,639	139,579,307	160,580,475	175,570,682	187,504,997
Grand totals	408,935,902	537,583,083	552,447,473	606,682,964	650,302,487

If the aggregates of gold, silver, and currency for the several dates in the above table be deducted from the amounts of the same items at corresponding dates in the table which precedes it, the remainders will be, approximately, the amounts in the hands of the people at corresponding dates.

	January 1, 1879.	November 1, 1881.	November 1, 1882.	November 1, 1883.	November 1, 1884.
Gold	\$119,629,771	\$256,016,829	\$286,900,965	\$308,791,137	\$307,826,918
Silver	67,693,895	78,377,937	77,332,723	84,768,767	90,722,903
Currency	459,097,051	567,445,959	518,838,288	523,124,121	492,735,832
Total	646,420,717	901,840,725	913,061,976	916,684,025	891,285,653

The gold in the Treasury, including bullion in the process of coinage, has decreased during the year \$22,682,970, and in the banks has increased \$27,288,807. The paper currency in the Treasury has decreased \$4,737,390, and in the banks has increased \$16,671,605. The decrease of gold outside of the Treasury and the banks has been \$964,219, and of silver coin \$5,954,136, and the decrease of paper currency exclusive of silver certificates, \$30,388,289. In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars held for their redemption on presentation form a portion of the silver coin in the Treasury. The silver certificates in the hands of the people and the banks at the following dates were as follows:

January 1, 1879	\$413,360
November 1, 1880	19,780,240
November 1, 1881	58,838,770
November 1, 1882	65,620,450
November 1, 1883	85,334,381
November 1, 1884	100,741,562

It will be seen that the amount of these certificates in circulation has increased \$15,407,180 during the year 1884.

The gold certificates issued under section 12 of the act of July 12, 1882, outstanding in the hands of the people and banks on November 1, 1882, November 1, 1883, and November 1, 1884, not including the amount in the Treasury, were \$6,962,280, \$48,869,940, and \$85,301,190, respectively.

As before stated, the total amount of standard silver dollars coined up to November 1, 1884, was \$184,730,829, of which, as shown in one of the foregoing tables, \$142,926,726 was then in the Treasury, although an amount equal to \$100,741,561 was represented by certificates in the hands of the people and the banks, leaving \$42,185,165 then held by the Treasury. Of the \$184,730,829 coined, \$41,804,103 was therefore evidently outside of the Treasury, and \$100,741,561 of the amount in the Treasury was represented by certificates in circulation. The remainder of the silver, \$91,004,610, consisted of subsidiary coin, trade dollars, and bullion purchased for coinage, of which \$33,993,284 was in the Treasury, and about \$57,011,326 was in use with the people and the banks, consisting principally of subsidiary coin, in the place of the paper fractional currency for which it was substituted.

The increase of gold and silver coin and paper currency, exclusive of silver certificates, outside of the Treasury and the banks, since the date of resumption, is thus estimated to have been \$263,956,936, and the decrease during the year ending November 1, 1883, \$6,306,372. To these sums the amounts of silver certificates in the hands of the people may be added. On November 1, 1883, the amount of these certificates held by the people and the banks was, as has been seen, \$100,741,561; but the proportion of this amount in the hands of the people cannot be exactly determined.

SPECIE IN BANK AND IN THE TREASURY OF THE UNITED STATES, AND ESTIMATED AMOUNT IN THE COUNTRY—SPECIE IN THE BANK OF ENGLAND AND IN THE BANK OF FRANCE.

The following table exhibits the amounts of specie held by the national banks at the dates of their reports for the last eleven years, the

coin and coin certificates held by the New York City banks being stated separately:

Dates.	Held by national banks in New York City:				Held by other national banks.	Aggregate.
	Coin.	U. S. gold certificates.	Clearing-house certificates.	Total.		
Sept. 12, 1873.	\$1,063,210 55	\$13,522,600	.....	\$14,585,810 55	\$5,282,658 90	\$19,868,469 45
Dec. 26, 1873.	1,376,170 50	18,325,760	.....	19,701,930 50	7,205,107 08	26,907,037 58
Feb. 27, 1874.	1,167,820 09	23,518,640	.....	24,686,460 09	8,679,403 49	33,365,863 58
May 1, 1874.	1,530,282 10	23,454,660	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874.	1,842,525 00	13,671,660	.....	15,514,185 00	6,812,022 27	22,326,207 27
Oct. 2, 1874.	1,291,780 56	13,114,480	.....	14,406,266 56	6,834,678 67	21,240,945 23
Dec. 31, 1874.	1,443,215 42	14,410,940	.....	15,854,155 42	6,582,605 62	22,436,761 04
Mar. 1, 1875.	1,084,535 54	10,622,160	.....	11,706,715 54	4,960,390 63	16,667,106 17
May 1, 1875.	930,105 76	5,753,220	.....	6,683,325 76	3,937,035 88	10,620,361 64
June 30, 1875.	1,023,015 86	12,642,180	.....	13,665,195 86	5,294,386 44	18,959,582 30
Oct. 1, 1875.	753,904 90	4,201,720	.....	4,955,624 90	3,094,704 83	8,050,329 73
Dec. 17, 1875.	869,436 72	12,532,810	.....	13,402,246 72	3,668,659 18	17,070,905 90
Mar. 10, 1876.	3,261,131 36	19,086,920	.....	22,348,051 36	6,729,294 49	29,077,345 85
May 12, 1876.	832,313 70	15,183,760	.....	16,016,073 70	5,698,520 66	21,714,594 36
June 30, 1876.	1,214,522 92	16,872,780	.....	18,087,302 92	7,131,167 00	25,218,469 92
Oct. 2, 1876.	1,120,814 34	13,446,760	.....	14,567,574 34	6,785,079 69	21,351,654 03
Dec. 22, 1876.	1,434,701 83	21,602,900	.....	23,037,601 83	9,962,046 06	32,999,647 89
Jan. 20, 1877.	1,669,284 94	33,620,660	.....	35,289,944 94	14,410,322 61	49,700,267 55
Apr. 14, 1877.	1,930,725 59	13,889,180	.....	15,829,905 59	11,240,132 19	27,070,037 78
June 22, 1877.	1,423,258 17	10,324,320	.....	11,747,578 17	9,588,417 89	21,335,996 06
Oct. 1, 1877.	1,538,486 47	11,409,920	.....	12,948,406 47	9,710,413 84	22,658,820 31
Dec. 28, 1877.	1,955,746 20	19,119,080	.....	21,074,826 20	11,832,924 50	32,907,750 70
Mar. 15, 1878.	2,428,797 44	35,003,220	.....	37,432,017 44	17,290,040 58	54,722,058 02
May 1, 1878.	2,688,092 06	25,397,760	.....	28,085,732 06	17,938,024 00	46,023,756 06
June 29, 1878.	1,905,705 22	11,954,500	.....	13,860,205 22	15,391,264 55	29,251,469 77
Oct. 1, 1878.	1,779,792 43	11,514,810	.....	13,294,602 43	17,394,004 16	30,688,606 59
Dec. 6, 1878.	4,009,299 01	12,277,180	.....	16,286,479 01	18,068,771 35	34,355,250 36
Jan. 1, 1879.	5,421,552 49	12,730,544	.....	18,161,092 49	23,338,664 83	41,499,757 32
Apr. 4, 1879.	5,312,966 90	12,220,940	.....	17,533,906 90	23,614,656 51	41,148,563 41
June 14, 1879.	6,058,472 34	12,291,270	.....	18,349,742 34	23,983,545 10	42,333,287 44
Oct. 2, 1879.	7,218,967 69	12,130,900	.....	19,349,867 69	22,823,873 54	42,173,741 23
Dec. 12, 1879.	20,096,249 64	8,366,140	\$21,569,000 00	50,021,389 64	28,981,651 05	79,015,041 59
Feb. 21, 1880.	12,252,541 44	7,464,650	33,855,000 00	55,572,191 44	33,860,860 31	89,432,051 75
Apr. 23, 1880.	12,595,728 49	6,914,250	25,458,000 00	44,967,979 49	41,461,761 72	86,429,741 21
June 11, 1880.	16,682,226 40	7,810,200	33,387,000 00	57,829,426 40	41,677,078 86	99,506,505 26
Oct. 1, 1880.	16,104,855 28	7,449,300	36,189,000 00	59,783,555 28	49,562,954 11	109,346,509 49
Dec. 31, 1880.	19,773,859 01	6,709,900	28,246,000 00	54,729,759 01	52,443,141 91	107,172,900 92
Mar. 11, 1881.	15,924,663 90	4,825,300	30,809,000 00	51,558,963 90	53,597,211 36	105,156,195 26
May 6, 1881.	26,242,108 60	4,625,900	34,176,000 00	65,044,008 60	57,584,553 48	122,628,562 08
June 30, 1881.	20,822,790 87	4,513,400	41,858,000 00	67,194,190 87	61,444,736 63	128,638,927 50
Oct. 1, 1881.	15,317,168 04	4,486,600	31,721,000 00	51,524,768 04	62,809,968 08	114,334,736 12
Dec. 31, 1881.	16,352,630 49	4,037,600	33,852,000 00	54,242,230 49	59,438,409 11	113,680,639 60
Mar. 11, 1882.	17,093,447 39	4,075,800	29,907,000 00	51,076,247 39	58,907,863 65	109,984,111 04
May 19, 1882.	15,541,956 93	4,034,300	31,783,000 00	51,359,256 93	61,056,549 80	112,415,806 73
July 1, 1882.	14,278,890 77	4,005,100	32,854,000 00	51,137,390 77	60,556,871 77	111,694,262 54
Oct. 3, 1882.	14,391,783 74	3,908,100	26,224,000 00	44,523,883 74	58,333,894 53	102,857,778 27
Dec. 30, 1882.	10,811,726 69	17,720,100	22,020,000 00	50,551,846 69	55,875,332 71	106,427,159 40
Mar. 13, 1883.	10,060,551 05	10,813,320	21,818,000 00	42,691,871 05	55,270,495 29	97,962,366 34
May 1, 1883.	9,891,636 15	16,094,210	21,354,000 00	47,319,846 15	56,287,420 17	103,607,266 32
June 22, 1883.	8,219,744 22	26,477,760	22,139,000 00	56,836,504 22	58,517,890 40	115,354,394 62
Oct. 2, 1883.	9,388,073 82	20,541,100	20,345,000 00	50,274,173 82	57,543,809 71	107,817,983 53
Dec. 31, 1883.	10,794,481 17	20,525,270	21,693,000 00	53,011,751 17	61,274,406 87	114,276,158 04
Mar. 7, 1884.	12,948,092 34	21,582,060	25,912,000 00	60,442,152 34	62,637,974 99	123,080,127 33
Apr. 24, 1884.	8,929,064 27	20,093,380	20,527,000 00	49,549,444 27	65,195,262 82	114,744,707 09
June 20, 1884.	7,446,696 82	20,397,390	15,690,000 00	43,534,286 82	66,127,395 29	109,661,682 11
Sept. 30, 1884.	7,296,178 39	40,765,140	15,052,000 00	63,113,318 39	65,496,156 34	128,609,474 73

The national banks held silver coin amounting on October 1, 1877, to \$3,700,703, and on October 1, 1878, to \$5,392,628. On October 2, 1879, the amount held was \$1,986,493, on October 1, 1880 it was \$6,495,477, including \$1,165,120 in silver Treasury certificates; on October 1, 1881, it was \$7,112,567.18, including \$1,662,180 of silver certificates; on October 3, 1882, it was \$8,273,815, including \$1,807,600 of silver certificates; on October 2, 1883, it was \$10,247,926, including \$2,653,030 of silver certificates; and on September 30, 1884, it was \$11,424,067, including \$3,331,510 of silver certificates.

The latest official reports of the State banks in New England, New York, Pennsylvania, Maryland, Georgia, Texas, Ohio, Indiana, Michigan, Wisconsin, Missouri, and the Territory of Montana show that these banks held specie amounting to \$14,834,133, of which the banks in New York City held \$10,506,059.

The official returns from the State banks of California do not give separately the amount of coin held by them, but it is estimated that the total cash reported, amounting to \$10,542,432, consisted almost entirely of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, \$25,376,565.

The Director of the Mint, in his report for 1882, estimated the amount of coin in the country on June 30, 1882, at \$700,455,545, of which \$500,862,185 was gold and \$199,573,360 was silver.

His estimate for the fiscal year ending June 30, 1884, is as follows :

United States coin.	Gold.	Silver.	Totals.
Circulation July 1, 1883	\$537, 254, 794	\$228, 216, 199	\$765, 470, 993
Year's coinage	27, 932, 824	28, 773, 388	56, 706, 212
Totals	565, 187, 618	256, 989, 587	822, 177, 205
Less net exports	8, 417, 059	4, 199	8, 421, 258
Deposits for recoinage	263, 117	152, 031	415, 148
Used in the arts	4, 875, 000	216, 000	5, 091, 000
Trade dollars withdrawn from circulation		6, 000, 000	6, 000, 000
Total loss	13, 553, 176	6, 372, 230	19, 927, 406
Circulation July 1, 1884	551, 632, 442	250, 617, 357	802, 249, 799
Net gain during the year	14, 377, 648	22, 401, 158	36, 778, 806

From July 1, 1884, to October 1, 1884, there has been added to the coin \$5,955,999 of gold and \$6,582,350 of silver, making the stock of coin in the country at the latter date \$814,788,148, of which \$557,588,441 was gold and \$257,199,707 was silver.

The amount of bullion in the mint and in the New York assay office on October 1, 1884, is stated to have been \$52,950,000 of gold and \$4,935,000 of silver, making in all \$57,885,000, which, added to the amount of coin stated above, gives \$872,673,148, of which amount \$610,538,441 was gold and \$262,134,707 was silver.

The following table shows the amount of gold and silver, including the amount held to protect gold and silver certificates, and the percentage of each, in the Treasury of the United States, on September 30 of each year from 1876 to 1884, and on November 1, 1884 :

Period.	Silver.			Gold coin and bullion.	Total coin and bullion.	Per cent of—	
	Standard dollars.	Other coin and bullion.	Total silver.			Silver.	Gold.
Sept. 30, 1876		\$6, 029, 367	\$6, 029, 367	\$55, 423, 050	\$61, 452, 426	9.8	90.2
Sept. 30, 1877		7, 425, 454	7, 425, 454	107, 039, 529	114, 464, 983	6.5	93.5
Sept. 30, 1878	\$12, 155, 205	15, 777, 937	27, 933, 142	136, 036, 302	163, 969, 444	17.0	83.0
Sept. 30, 1879	31, 806, 774	21, 173, 023	52, 979, 797	169, 827, 571	222, 807, 368	23.8	76.2
Sept. 30, 1880	47, 784, 744	30, 875, 286	78, 660, 030	135, 641, 450	214, 304, 480	36.7	63.3
Sept. 30, 1881	66, 092, 667	28, 945, 797	95, 038, 464	174, 361, 343	269, 399, 207	35.3	64.7
Sept. 30, 1882	92, 228, 619	30, 769, 705	122, 998, 324	152, 739, 106	275, 737, 460	44.6	55.4
Sept. 30, 1883	114, 587, 372	31, 858, 072	146, 445, 444	206, 130, 543	352, 575, 987	41.5	58.5
Sept. 30, 1884	142, 058, 787	34, 408, 566	176, 467, 353	217, 904, 043	394, 371, 396	44.7	55.3
Nov. 1, 1884	142, 926, 725	33, 993, 254	176, 919, 979	222, 536, 360	399, 456, 339	44.3	55.7

The bullion in the Bank of England for each year from 1870 to 1884 is shown in the following table, the pound sterling being estimated at five dollars:

1870.....	\$103,900,000	1878.....	\$119,200,000
1871.....	117,950,000	1879 *.....	150,942,980
1872.....	112,900,000	1880 †.....	141,637,000
1873.....	113,500,000	1881 †.....	115,221,870
1874.....	111,450,000	1882 †.....	108,689,912
1875.....	119,600,000	1883 †.....	121,779,545
1876.....	143,500,000	1884 †.....	99,161,045
1877.....	126,850,000		

Below is a similar table, giving the amount of gold and silver, and the percentage of each, in the Bank of France, on December 31 of each year§ from 1870 to 1882, on November 1, 1883, and on October 30, 1884, five francs being estimated at one dollar:

Years.	Silver coin and bullion.	Gold coin and bullion.	Total.	Per cent. of—	
				Silver.	Gold.
December 31, 1870.....	\$13,700,000	\$85,740,000	\$99,440,000	13.8	86.2
December 31, 1871.....	16,240,000	110,680,000	126,920,000	12.8	87.2
December 31, 1872.....	26,520,000	131,740,000	158,260,000	16.8	83.2
December 31, 1873.....	31,260,000	122,260,000	153,520,000	20.4	79.6
December 31, 1874.....	62,640,000	204,220,000	266,860,000	23.5	76.5
December 31, 1875.....	101,000,000	234,860,000	335,860,000	30.1	69.9
December 31, 1876.....	127,720,000	306,080,000	433,800,000	29.4	70.6
December 31, 1877.....	173,080,000	235,420,000	408,500,000	42.4	57.6
December 31, 1878.....	211,620,000	196,720,000	408,340,000	51.8	48.2
December 31, 1879.....	245,520,000	148,320,000	393,840,000	62.3	37.7
December 31, 1880.....	244,360,000	110,480,000	354,840,000	68.9	31.1
December 31, 1881.....	231,180,000	129,160,000	360,340,000	64.2	35.8
December 31, 1882.....	216,553,000	190,981,000	407,534,000	53.1	46.9
November 1, 1883.....	203,085,000	192,112,000	395,197,000	51.3	48.7
October 30, 1884.....	205,837,862	210,927,912	416,765,774	49.4	50.6

AMOUNT OF INTEREST-BEARING FUNDED DEBT IN THE UNITED STATES AND THE AMOUNT HELD BY NATIONAL BANKS.

The public debt reached its maximum on August 31, 1865, at which time it amounted to \$2,845,937,626. More than 1,275 millions of this debt were in temporary obligations of the Government, of which 830 millions bore interest at 7.30 per cent. per annum. The average rate of interest on 1,725 millions of the debt at that date was 6.62 per cent. This large amount of temporary obligations was funded within the three years which followed the close of the war, chiefly into 6 per cent. bonds. The 6 per cent. bonds were gradually reduced during the year 1869 and the seven years following by payment and refunding into 5 per cents. The 6 per cents, together with the 5 per cents, were subsequently rapidly replaced by 4½ and 4 per cent. bonds, which were authorized to be issued by the act of July 14, 1870. In the year 1881 all of the un-

* London Economist, November 8, 1879.

† London Bankers' Magazine, October, 1880, 1881, and 1882.

‡ London Economist, November 1, 1884.

§ The Bulletin de Statistique, as quoted in the Bankers' Magazine, New York, vol. xiii, page 740; except the items for 1879-'80 and '81, which were obtained from the London Bankers' Magazine for August, 1880, page 661, September, 1881, page 716, and September, 1882, page 739, and the three last items from L'Économiste Français, November 3, 1883, and November 1, 1884.

redeemed 5 and 6 per cent. bonds, amounting to \$579,560,050, were continued payable at the pleasure of the Government, with interest at $3\frac{1}{2}$ per cent., by agreement with the holders. The act of July 12, 1882, authorized the refunding of the three and one-halves into three per cents, and since its passage all of these bonds have been converted into three per cents. The Secretary, during the year ending November 1, called for payment nearly \$111,338,500 of the threes.

The report for 1879 and subsequent reports contain tables exhibiting the classification of the unmatured interest-bearing bonded debt of the United States, and of the bonds held by the national banks for a series of years.

These tables are again presented, and exhibit the amount of the outstanding bonds of the Government and the amount held by the banks on July 1 of each year and November 1 of the present year.

The following table exhibits the classification of the unmatured interest-bearing bonded debt of the United States at the dates named :

Date.	Six per cent. bonds.	Five per cent. bonds.	Four and a half per cent. bonds.	Four per cent. bonds.	Total.
Aug. 31, 1865	\$908,518,091	\$199,792,100			\$1,108,310,191
July 1, 1866	1,008,388,469	198,528,435			1,206,916,904
July 1, 1867	1,421,110,719	198,533,435			1,619,644,154
July 1, 1868	1,841,521,800	221,588,400			2,063,110,200
July 1, 1869	1,886,341,300	221,589,300			2,107,930,600
July 1, 1870	1,764,932,300	221,589,300			1,986,521,600
July 1, 1871	1,613,897,300	274,236,450			1,888,133,750
July 1, 1872	1,374,883,800	414,567,300			1,789,451,100
July 1, 1873	1,281,238,650	414,567,300			1,695,805,950
July 1, 1874	1,213,624,700	510,628,050			1,724,252,750
July 1, 1875	1,100,865,550	607,132,750			1,707,998,300
July 1, 1876	984,999,650	711,685,800			1,696,685,450
July 1, 1877	854,621,850	703,266,650	\$140,000,000		1,696,888,500
July 1, 1878	738,619,000	703,266,650	240,000,000	\$98,850,000	1,780,735,650
July 1, 1879	310,932,500	646,905,500	250,000,000	679,878,110	1,887,716,110
July 1, 1880	235,780,400	484,864,900	250,000,000	739,347,800	1,709,993,100
July 1, 1881	196,378,600	439,841,350	250,000,000	739,347,800	1,625,567,750
July 1, 1882	Continued at $3\frac{1}{2}$ per cent. 58,957,150	Continued at $3\frac{1}{2}$ per cent. 401,593,900 32,082,600	250,000,000	739,349,350	1,449,810,400
July 1, 1883		3 per cents. 304,204,350	250,000,000	737,942,200	1,324,229,150
July 1, 1884		224,612,150	250,000,000	737,661,700	1,212,273,850
Nov. 1, 1884		194,190,500	250,000,000	737,691,550	1,181,882,050

The Navy pension fund, amounting to \$14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$264,800 of refunding certificates, are not included in the table.

The operations of the Treasury Department for a series of years have largely reduced the amount of interest receivable by the national banks on the bonds held by them.

Seventeen years ago the banks had on deposit as security for circulation 327 millions in United States bonds, of which amount 241 millions bore interest at 6 per cent., and 86 millions at 5 per cent., and on July 1, 1882, they held 227 millions of $3\frac{1}{2}$ per cent. bonds. These bonds have now entirely disappeared from the list of securities held by the national banks. The average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is about 3.6 per cent. upon their par value.

The banks now hold 49 millions of four and one-halves, 116 millions of fours, and 155 millions of three per cents, which have been refunded from three and one-half per cents. This will be seen from the following table, which exhibits the amount and classes of United States bonds

owned by the banks, including those pledged as security for circulation and for public deposits, on the 1st day of July in each year since 1865, and upon November 1 of the present year:

Date.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent. bonds.	5 per cent. bonds.	4½ per cent. bonds.	4 per cent. bonds.	Total.		
July 1, 1865.....	\$170,382,500	\$65,576,600	.....	.....	\$235,959,100	\$155,785,750	\$391,744,850
July 1, 1866.....	241,083,500	86,226,850	.....	.....	327,310,350	121,152,950	448,463,300
July 1, 1867.....	251,430,400	89,177,100	.....	.....	340,607,500	84,002,650	424,610,150
July 1, 1868.....	250,726,950	90,768,950	.....	.....	341,495,900	80,922,500	422,418,400
July 1, 1869.....	255,190,350	87,661,250	.....	.....	342,851,600	55,102,000	397,953,600
July 1, 1870.....	247,855,350	94,923,200	.....	.....	342,778,550	43,980,600	386,759,150
July 1, 1871.....	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
July 1, 1872.....	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
July 1, 1873.....	100,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,950
July 1, 1874.....	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
July 1, 1875.....	136,955,100	239,359,400	.....	.....	376,314,500	28,900,200	405,214,700
July 1, 1876.....	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
July 1, 1877.....	87,690,300	206,651,050	\$44,372,250	.....	338,713,600	47,315,050	386,028,650
July 1, 1878.....	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
July 1, 1879.....	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,605,520	430,860,120
July 1, 1880.....	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,300	404,483,350
July 1, 1881.....	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	68,849,950	429,338,350
	Continued at 3½ per cent.:	Continued at 3½ per cent.:					
July 1, 1882.....	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
July 1, 1883.....	385,700	7,402,800	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
		200,877,850					
July 1, 1884.....		172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
Nov. 1, 1884.....		155,604,400	49,537,450	116,705,450	321,847,300	30,419,600	352,266,900

The banks also held \$3,469,000 of Pacific Railway six per cents. They also had \$9,586,200 of three per cents, which were called and matured on and prior to November 1.

About one-half of the bonds now held by the national banks are three per cents.

If the public debt continues to be paid as rapidly as it has been during the past year, all of these bonds will probably be called within the next two years. Those of the lower numbers, which it is safe to estimate will be among the last called, cannot be purchased for a premium of much less than 2 per cent., and at that price there will be very little, if any, profit on circulation based on this class of bonds if they are redeemed within the next two years.

The profits on circulation, based on other bonds held by national banks, are merely nominal, after paying the annual tax of 1 per cent. on circulation.

SECURITY FOR CIRCULATING NOTES.

During previous years there have been many changes in the classes of United States bonds held by the national banks as security for their circulation, owing to the payment or refunding or extension of the different issues of 5 and 6 per cent. bonds, bearing interest at 4½, 4, 3½, and 3 per cent.

The amount of United States bonds held by the Treasurer as security

for the circulating notes of the national banks on the 1st day of November, 1884, is exhibited in the following table:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
		<i>Per cent.</i>	
Funded loan of 1891	July 14, 1870, and January 20, 1871 ..	4½	\$49,537,450
Funded loan of 1907 .....	.....do.....do.....	4	116,705,450
Funded loan of July 12, 1882.....	July 12, 1882	3	155,604,400
Pacific Railway bonds	July 1, 1862, and July 2, 1864	6	3,469,000
Total .....	.....		325,316,300

During the year 1871, and previous thereto, a large portion of the bonds bore interest at the rate of 6 per cent., and until the year 1877 all of the bonds bore interest at either 5 or 6 per cent.

The 5 and 6 per cent. bonds in the year 1881 entirely disappeared from the list of these securities, with the exception of 3½ millions of Pacific sixes, and at the present time more than 47.8 per cent. of the amount pledged for circulation consists of bonds bearing interest at 3 per cent. only, and the remainder, with the exception of \$3,469,000 of Pacifics, bear interest at the rate of 4 and 4½ per cent.

AMOUNT OF UNITED STATES BONDS HELD BY THE NATIONAL BANKS AND BY BANKS ORGANIZED UNDER STATE LAWS.

Through the courtesy of State officers the Comptroller has obtained official reports made to them under State laws by State banks in twenty-two States, by trust companies in five States, and by savings banks in fourteen States, at different dates during the years 1883 and 1884, and from these returns the following table has been compiled:

Held by 817 State banks in twenty-two States.....	\$2,337,705
Held by 35 trust companies in five States	23,371,084
Held by 636 savings banks in fourteen States	196,226,202
Total.....	221,934,991

The interest-bearing funded debt of the United States was, on November 1, 1884, \$1,206,475,600. The total amount of bonds held by the national (\$342,156,300) and State and savings banks and trust companies (\$221,934,991) is nearly one half of the interest-bearing debt.

The amount of United States bonds held by State banks is given by geographical divisions for the years 1881, 1882, 1883, and 1884, as follows:

Geographical divisions.	1881.	1882.	1883.	1884.
Eastern States.....	\$40,468,340	\$42,667,248	\$37,399,819	\$30,806,938
Middle States	176,373,889	197,135,239	182,847,588	188,640,523
Southern States	1,073,460	268,350	646,500	96,750
Western States	5,735,518	3,369,414	3,105,024	2,390,780
Pacific States	14,874,332	20,020,175	17,743,978	(*)
Total	238,525,539	263,460,426	241,742,909	221,934,991

* The United States bonds held in the Pacific States are not included in the above table, as the returns for 1884 did not separate United States bonds from other bonds held. It is estimated that the aggregate amount held is \$18,000,000, the estimate being based upon the proportion of United States bonds to the total amount of bonds held in these States in 1883.

In previous reports the Comptroller has given the amount of United States bonds held by banks organized under State laws, and by private bankers, as returned to the Commissioner of Internal Revenue for purposes of taxation. The tax on deposits and capital having been repealed, no further returns of this kind will be available. The last returns to the Commissioner was for the six months ending November 30, 1882, and from these returns the following table has been compiled for the purpose of comparison with previous tables presented since the year 1880:

Geographical divisions.	Amount invested in United States bonds.		
	By State banks, private bankers, and trust companies.	By savings banks.	Total.
May 31, 1880:			
New England States	\$3, 737, 093	\$37, 693, 200	\$41, 430, 293
Middle States	20, 564, 834	146, 301, 155	166, 865, 989
Southern States	2, 541, 991	1, 000	2, 542, 991
Western States	8, 137, 554	2, 474, 557	10, 612, 111
Pacific States and Territories	3, 883, 816	2, 717, 904	6, 601, 720
United States	38, 865, 288	189, 187, 816	228, 053, 104
May 31, 1881:			
New England States	2, 985, 496	36, 640, 795	39, 626, 291
Middle States	21, 908, 703	168, 617, 049	190, 525, 752
Southern States	1, 707, 702	21, 689	1, 729, 391
Western States	6, 734, 948	2, 689, 447	9, 424, 395
Pacific States and Territories	4, 984, 313	6, 911, 198	11, 895, 511
United States	38, 321, 162	214, 880, 178	253, 201, 340
May 31, 1882:			
New England States	2, 644, 895	37, 046, 625	39, 691, 520
Middle States	20, 576, 823	189, 775, 842	210, 352, 665
Southern States	1, 862, 946	.....	1, 862, 946
Western States	7, 099, 874	2, 354, 710	9, 454, 584
Pacific States and Territories	5, 897, 637	12, 851, 605	18, 749, 242
United States	38, 082, 175	242, 028, 782	280, 110, 957
November 30, 1882:			
New England States	2, 501, 497	34, 274, 199	36, 775, 696
Middle States	19, 735, 340	179, 131, 959	198, 867, 299
Southern States	1, 147, 881	.....	1, 147, 881
Western States	6, 528, 666	2, 143, 118	8, 671, 784
Pacific States and Territories	5, 781, 749	14, 380, 007	20, 161, 756
United States	35, 695, 133	220, 929, 283	265, 624, 416

The data which have heretofore been obtained from the Commissioner of Internal Revenue included the returns from private bankers, and were, therefore, more complete than those obtained from the reports of State officers, but the amounts held by State and savings banks have not greatly differed.

THE FINANCIAL CRISIS OF MAY.

Owing to the large number of mercantile failures which had occurred during 1883, considerable financial uneasiness was felt at the beginning of 1884, and the year opened inauspiciously, by the appointment on January 1 of a receiver for the New York and New England Railroad. Following closely upon this failure were the troubles of the Oregon and Transcontinental Company, and the appointment on January 12 of a receiver for the North River Construction Company. The months of

February, March, and April were characterized by many commercial failures, rumors affecting the credit of various corporations, and a still further depreciation in price of stocks and bonds, and in fact of all products and commodities.

This feeling of uneasiness and of uncertainty as to values culminated on May 6 with the failure of the Marine National Bank of New York whose president was a member of the firm of Grant & Ward. The failure of this firm immediately followed, and owing to the prominence of some of its members and its large liabilities, exceeding \$17,000,000, its failure caused great excitement, that had not subsided when on May 13 the president of the Second National Bank of New York was discovered to be a defaulter to the extent of \$3,185,000. Although this defalcation was immediately made good by the directors of the bank and did not result in its suspension or failure, such a shock was given to credit, and to the confidence of the public in all institutions and firms supposed to have loaned money upon such railroad and other securities as had greatly decreased in value or whose managers were supposed to be directly or indirectly interested in speculation in Wall street, was so shaken, that there was great pressure to sell stocks and securities and an active demand on the banks for deposits.

This condition of affairs culminated on May 14 in the suspension of the Metropolitan National Bank, the failures of Donnell, Lawson & Simpson, Hatch & Foote, and several other bankers and brokers. These failures were followed on May 15 by that of the Newark Savings Bank, and by the suspension of Fiske & Hatch and others. Failures and suspensions continued through the months of May and June, including those of the Wall Street Bank, the Philadelphia and Reading Railroad, the West Shore Railroad, of C. K. Garrison, M. Morgan's Sons, and of other bankers and brokers.

The suspension of the Metropolitan National Bank on May 14 caused great excitement. All stocks and securities called upon the New York Stock Exchange were greatly depreciated under the pressure to sell, and it was practically impossible for the banks to collect their call loans, as their borrowers could not obtain money by sale of their securities except at ruinous rates; neither could they borrow elsewhere; and it was impracticable and impolitic to throw the mass of securities held as collateral to the call loans of the associated banks upon the market. If it had been done it is probable that a suspension of gold and currency payments by the banks throughout the country would have followed the general panic that would have ensued. In this emergency the members of the New York Clearing-House Association, realizing that an immediate demand for deposits would be made by their country correspondents, called a meeting at the clearing house on the afternoon of May 14, and the following plan for settling balances at the clearing house was unanimously adopted: * * *

Resolved, That, in view of the present crisis, the banks in this association, for the purpose of sustaining each other and the business community, resolve:

That a committee of five be appointed by the chair, to receive from banks members of the association bills receivable and other securities to be approved by said committee, who shall be authorized to issue therefor to such depositing banks certificates of deposit bearing interest at six per cent. per annum not in excess of 75 per cent. of the securities or bills receivable so deposited, except in case of United States bonds, and said certificates shall be received in settlement of balances at the clearing house.

After consultation with the officers and directors of the Metropolitan National Bank, a committee of examination was appointed to visit the bank and to ascertain if some plan could not be arranged to permit it to open again for business. The greater part of the securities of the

bank were found to be of such a character that loan certificates could safely be issued upon them, and in this way the Metropolitan National was enabled to resume business on May 15 and settle its balances at the clearing house. The prompt action of the members of the associated banks and the resumption of the Metropolitan National Bank greatly assisted in allaying excitement and staying the panic, and although confidence was not immediately restored, and although the banks in the city of New York were largely drawn upon by their country correspondents reducing their reserve for a time below the 25 per cent. limit prescribed by law, and although on account of the great depreciation of values and the stringency of the money market occasioned by the want of confidence other failures of State banks, private bankers, and mercantile firms occurred in New York and throughout the country, there was no suspension of gold and currency payments at any point, and the issue of loan certificates was confined to the banks of New York City, which were soon enabled to collect their loans and make good their reserves.

The crisis of May, 1884, seems to have been even more unexpected to the country than that of September, 1873. Although many conservative people had predicted that the large increase in railroad and other securities, and the general inflation which had been going on for a number of years would bring financial troubles and disasters to the country, it was nevertheless generally believed that the depreciation of values and the liquidation which had already been going on for many months, and the further facts that the country was doing business upon a gold basis, that the prices of all commodities were already very low, that an increased area of territory was under cultivation, and that the prospects were excellent for good crops, together with the larger distribution of wealth throughout the Union, would prevent a repetition of the panic of 1873. This general belief was measurably correct, as the panic or crisis was confined principally to New York City, although its effects were more or less felt in all parts of the country, and the liquidation resulting therefrom has not yet been fully completed.

The most profound students of political economy have for many years endeavored to explain the causes which have led to financial troubles similar to those of 1857, 1873, and 1884, and it is not to be expected that the Comptroller can obtain sufficient data to enter into a complete and satisfactory explanation of the causes of the financial disturbances of the present year. The causes that lead to financial crises in a country so rich in agriculture, of which the manufacturing and mining interests are so varied and important, the imports and exports so great, of so extensive an area of territory, and in which wealth is becoming so equally distributed, and the population of which is increasing so rapidly, are difficult to explain, and the issue of currency and creation of debt requires elaborate study to ascertain the reasons for the rise and fall in value of commodities and realty which cause a panic. It is scarcely possible at this time to explain why it should be necessary for the country to go through the liquidation and financial trouble which is now being experienced.

It is apparent, however, that a repetition of some of the same circumstances which brought about the monetary crisis of 1873 has been largely influential in causing the present crisis. Property of all kinds had been capitalized, as it is called; bonds and stocks had been issued for the purpose of building railroads, carrying on manufacturing and other business; municipal and other bonds had been issued for public improvements. These bonds and stocks were put upon the market, and

commercial credit was extended until a point was reached where capitalists of this and other countries questioned the intrinsic value of these securities and the earning power of the property on which they were based, and also doubted the solvency of many firms in commercial business. This lack of confidence induced them to decline to make farther advances or investments. A decrease in the earnings of railroads, manufacturing, and other enterprises followed, and the entire business of the country has consequently been restricted and deadened.

There is little doubt that one of the causes which led to the local disturbances among the banks, national and State, and private bankers of the city of New York, was their intimate relation in many instances to the New York Stock Exchange, and the fact that a large portion of the loans made by the banks and bankers of New York were based upon the security of stocks and bonds, often speculative in their character, which are dealt in and regularly called at the Stock Board.

It is no doubt correct in principle to advance money in aid of enterprises which are legitimate in their aims, and from which reasonable returns may be expected, and in order that the general business and commerce or the carrying trade of the country may be benefited. Due care should, however, be taken that loans so made should not exceed the amount which it would be safe to advance upon the intrinsic value of the property represented by the securities, and not upon a fictitious or unreal valuation. Lines should be closely drawn between legitimate business and speculation. The principles which underlie judicious and sound banking are the growth of an experience of many years. Banks not only loan their own capital but that of their depositors and creditors, and are therefore, to a certain extent, trustees, and should not encourage speculation or lend money for the furtherance of doubtful enterprises, even though the profits promise to be exorbitant. The proper relation of the New York Stock Exchange to the business of the United States is yet to be determined. The value of an exchange for the convenient sale and handling of stocks and securities is unquestioned; but when the members of this exchange, who have associated themselves together for the purpose of furthering the business and commerce of the country, use the machinery of this exchange to create speculative values and to increase or decrease prices of stocks and bonds for purposes of speculation solely, or, more properly, to encourage a form of gambling, it is a matter for serious consideration whether legislation by the State of New York or by the Congress of the United States should not be had to regulate a business which appears at times to be carried on to the great detriment of the true business interests of the country.

Just what restrictions should be placed upon the business of the New York Stock Exchange, or what legislation should be had, is difficult to determine. Just how far the Federal or State law can interfere with the business of private citizens is a delicate and difficult matter to settle.

In considering the financial troubles of May, 1884, in the city of New York, the Comptroller desires to call attention to the fact that while many banks and private banking firms of excellent repute failed, but one association organized under the national-bank act failed, and but one suspended.

The liabilities of State banks and private bankers failing during the month of May in the city of New York it is estimated exceeded in the aggregate 32 million dollars, while the liabilities of the only national bank in the same category was about 4½ millions, no loss to the public occurring through the national bank which suspended.

Upon learning of the defalcation at the Second National Bank on May 14, and when it was apparent that a financial crisis was imminent

in the city of New York, the Comptroller ordered expert and reliable examiners to the assistance of the national-bank examiner stationed at New York in order to protect the public. The examiners were instructed to exercise the utmost caution and vigilance, and to visit any of the national banks that appeared to be in trouble, or where violations of law or irregularities were suspected. They were especially instructed to report any criminal irregularities or violations of section 5209. Before permitting the Second National Bank, whose president had misappropriated over 3 millions of its funds, to open for business, the defalcation was made good under the supervision of the examiner. The plan of resumption for the Metropolitan National Bank, by obtaining loan certificates of the New York Clearing-House Association upon its securities, was also submitted by the examiner in charge of the bank to the Comptroller, the examiner remaining in charge until the plan was carried into effect and the bank permitted to resume.

During the crisis in New York, bank examiners throughout the country were directed to exercise the utmost vigilance in the districts to which they were assigned, to visit any of the national banks which appeared to be in trouble or which were suspected of irregularities. They were further instructed to report promptly by telegraph any matters of importance which might occur in their respective districts.

The Comptroller desires to call attention to the fact that only eleven national banks failed in the United States during the year ending November 1, 1884, although more than one hundred banks and bankers other than national failed during the same period. The records of this office show that many of the transactions of the national banks which failed, including the Marine and Metropolitan National Banks of New York City, were looked upon with disfavor, and that these associations as a rule had been frequently reprimanded for irregularities during the past few years. None of the disclosures made by the examiner's reports, however, gave the Department an adequate idea of the dangerous character of the business which was being carried on by the Marine National Bank of New York, and this is not singular, as the directors of the bank, as will hereafter be seen, were equally deceived in regard to the situation.

Further information relating to this and other matters pertaining to the banks that have failed during 1884 will be found under the head of national bank failures in this report.

CLEARING-HOUSE LOAN CERTIFICATES.

As has been stated, a meeting of the members of the New York Clearing-House Association was held on May 14, 1884, to consider what measures could be adopted to protect the reserves of the associated banks and to prevent suspension of gold and currency payments in New York.

Resolutions were there adopted, which are given elsewhere, authorizing the issuance by the loan committee of the Clearing-House Association of what were termed clearing-house loan certificates, of which the following is a copy:

No. —.]

Loan committee of the New York Clearing-House Association.

[\$10,000.

New York, May 15, 1884.

This certifies that the ——— National Bank has deposited with the committee securities in accordance with the proceedings of a meeting of the association held May

14, 1884, upon which this certificate is issued. This certificate will be received in payment of balances at the clearing-house for the sum of ten thousand dollars from any member of the Clearing-House Association. On the surrender of the certificate by the depositing bank above named, the committee will indorse the amount as a payment on the obligation of said bank, held by them, and surrender a proportionate share of collateral securities held therefor.

_____	_____	} Committee.
_____	_____	
_____	_____	
_____	_____	

These certificates were to be issued to banks who were members of the association upon their securities or bills receivable, at the rate of 75 cents on the dollar. By the cooperation of all the members of the Clearing-House Association, the certificates were accepted in payment of balances at the clearing-house. Similar resolutions were adopted and certificates issued during the panic of 1873, but this measure of relief was not taken until after the panic had assumed such proportions that their use and the consequent relief to the banks in settling their balances at the clearing-house could not restore confidence. There is little doubt but that the prompt action of the associated banks in May last in issuing these loan certificates had a most excellent effect not only in the city of New York but throughout the country. The greatest amount of these certificates outstanding on any one day was on May 24, 1884, when they amounted to \$21,885,000. After that date they were issued in limited amounts only, and on June 7 their further issue was discontinued.

Of the eighty-two banks, members of the Clearing-House Association, only twenty took out these certificates, and several of the banks so taking them out, did so simply as a precautionary measure and did not use them. The total amount issued was \$24,915,000, and about \$7,000,000 of these were issued to the Metropolitan National Bank. On and after June 10 balances at the clearing-house were paid in lawful money. The principal security on which these certificates were issued consisted of mercantile paper.

On July 1 all of the loan certificates, with the exception of a portion of those which had been issued by the loan committee to the Metropolitan National Bank, had been returned to the committee and canceled and the securities taken up. This bank had been compelled, owing to its suspension and the lack of confidence which was caused thereby, to liquidate almost its entire deposit account, having reduced its deposits from \$11,294,000, on May 15 to \$1,338,000 on September 30. Owing to this enormous liquidation of deposits, the Metropolitan National Bank was unable to collect its loans and realize upon its securities with sufficient promptness to cancel its loan certificates by July 1, and as these certificates bear interest at six per cent. and are secured by a deposit of ample collaterals, as heretofore stated, the associated banks were willing to carry them as loans, and on October 3, 1884, were still carrying \$5,290,000 of the certificates issued to the Metropolitan National Bank. Since that time this bank has gone into voluntary liquidation, and these certificates will be paid and canceled as rapidly as the collection of the securities upon which they are based can be made.

The following table shows the aggregate issuance and cancellation of clearing-house certificates from day to day from May 15, 1884, to October 3, 1884:

Date.	Issued.	Canceled.	Outstanding.
May 15	\$3,820,000		\$3,820,000
May 16	6,885,000		10,705,000
May 17	6,740,000		17,445,000
May 19	1,190,000	\$200,000	18,435,000
May 20	1,950,000		20,385,000
May 21	580,000	800,000	20,165,000
May 22	1,560,000		21,725,000
May 23	140,000		21,865,000
May 24	180,000		21,885,000
May 26		160,000	21,470,000
May 27		415,000	21,470,000
May 28	640,000	460,000	21,650,000
May 29		450,000	21,200,000
May 29	700,000	400,000	21,500,000
June 2	335,000	1,100,000	20,735,000
June 3	70,000	90,000	20,715,000
June 4	40,000	1,030,000	19,725,000
June 5		120,000	19,605,000
June 6	85,000	1,050,000	18,640,000
June 6 to July 1		9,070,000	9,570,000
July 1 to August 1		2,850,000	6,720,000
August 1 to September 1		1,220,000	5,500,000
September 1 to October 3		210,000	5,290,000
	24,915,000		

As has been stated, loan certificates were issued during the panic of 1873. On September 20 of that year resolutions* were adopted for the issuance of these certificates, as follows:

That in order to enable the banks of this association to afford such additional assistance to the business community, and also for the purpose of facilitating the settlement of the exchanges between the banks, it is proposed:

That any bank in the Clearing House Association may, at its option, deposit with a committee of five persons, to be appointed for that purpose, an amount of its bills receivable and other securities, to be approved by said committee, who shall be authorized to issue therefor to said depositing banks certificates of deposit, bearing interest at seven per cent. per annum, in denominations of five and ten thousand dollars, to an amount not in excess of seventy-five per cent. of the securities or bills receivable so deposited; except that when the securities deposited shall consist either of United States stocks or gold certificates, the certificates of deposit may be issued upon the par value of such certificates.

These certificates may be used in settlement of balances at the clearing-house for a period not to extend beyond the first of November proximo, and they shall be received by creditor banks during that period daily in the same proportion as they bear to the aggregate amount of debtor balances paid to the clearing-house. The interest which may accrue upon these certificates shall, on the first of November next, or sooner, should the certificates be all redeemed, be apportioned among the banks which shall have held them during that time.

The securities deposited with the committee above-named shall be held by them as a special deposit pledged for the redemption of the certificates issued thereon.

The total amount of loan certificates issued under this resolution was \$26,565,000, and the following table shows the issue and cancellation of same:

Issued.		Canceled.	
September 22 to 29, 1873	\$22,080,000	October 3 to 31, 1873	\$5,370,000
October 1 to 29, 1873	3,205,000	November 3 to 29, 1873	8,235,000
November 1 to 20, 1873	1,280,000	December 1 to 31, 1873	12,020,000
		January 5 to 14, 1874	940,000
	\$26,565,000		26,565,000

* These resolutions were first printed in the Comptroller's report for the year 1873.

Upon comparison it will be seen that the issue of loan certificates* during September, October, and November, 1873, exceeded the issue of May and June 1884 by only \$1,650,000.

NATIONAL-BANK FAILURES.

Eleven banks have been placed in the hands of receivers during the year ending November 1, 1884, viz :

Name of bank.	Capital.	Receiver appointed.]
The First National Bank of Leadville, Colo	\$60,000	Jan. 24, 1884
The City National Bank of Lawrenceburgh, Ind	100,000	Mar. 11, 1884
The First National Bank of Saint Albans, Vt	100,000	Apr. 22, 1884
The First National Bank of Monmouth, Ill	75,000	Apr. 22, 1884
The Marine National Bank of New York, N. Y	400,000	May 13, 1884
The Hot Springs National Bank of Hot Springs, Ark	50,000	June 2, 1884
The Richmond National Bank of Richmond, Ind	250,000	July 23, 1884
The First National Bank of Livingston, Mont	50,000	Aug. 25, 1884
The First National Bank of Albion, N. Y	100,000	Aug. 26, 1884
The First National Bank of Jamestown, Dak	50,000	Sept. 13, 1884
The Logan National Bank of West Liberty, Ohio	50,000	Oct. 18, 1884

One of these, the City National Bank of Lawrenceburgh, Ind., had previously been placed in voluntary liquidation by the vote of shareholders, owning two-thirds of its stock, but failed to pay its depositors on demand.

In the case of the following six banks a final dividend to depositors has been paid during the year, and the affairs of all of them except those of the National Bank of the State of Missouri, have been finally closed. These banks, with the total dividend paid by each to their creditors, are as follows :

Name of bank.	Total dividends on principal.	Proportion of interest paid.
	<i>Per cent.</i>	<i>Per cent.</i>
The First National Bank of Austin, Nev	92.70	.....
The Atlantic National Bank of New York, N. Y	100.	50.
The Miners National Bank of Georgetown, Col	76.50	.....
The National Bank of Fishkill, N. Y	100.	38.5
The National Bank of the State of Missouri, Saint Louis, Mo	100.	100.
The German National Bank of Chicago, Ill	100.	42.3

In the case of the National Bank of the State of Missouri there still remains a portion of the assets which can only be liquidated at the close of protracted litigation. Whatever may be realized from this source will eventually be distributed among the stockholders of that bank who have paid an assessment upon their stock liability.

The affairs of a number of national banks in the hands of receivers have been completely liquidated, with the exception of litigation pending in the courts, which may protract their final settlement for some time, although in three cases, those of the First National Bank of Allentown, Pa., the First National Bank of Waynesburg, Pa., and the City National Bank of Chicago, Ill., a speedy settlement is now expected.

* The Comptroller is indebted to Mr. W. A. Camp, manager, and Mr. F. D. Tappen, chairman of the loan committee of the New York clearing-house, for valuable information regarding the issue of loan certificates.

The names of these banks, with the dividends already paid to the creditors, are as follows:

	Per cent.
Venango National Bank of Franklin, Pa	15
Scandinavian National Bank of Chicago, Ill.....	50
New Orleans National Banking Association of New Orleans, La.....	60
First National Bank of Anderson, Ind	25
Charlottesville National Bank of Charlottesville, Va	62
Fourth National Bank of Chicago, Ill.....	50
City National Bank of Chicago, Ill	77
National Bank of the State of Missouri, Saint Louis, Mo.....	*100
First National Bank of Georgetown, Colo	22½
Third National Bank of Chicago, Ill	*100
Central National Bank of Chicago, Ill.....	60
First National Bank of Allentown, Pa	85
First National Bank of Waynesburg, Pa	40
First National Bank of Dallas, Tex	37
People's National Bank of Helena, Mont.....	40
First National Bank of Bozeman, Mont.....	35
German-American National Bank of Washington, D. C	50
Second National Bank of Scranton, Pa	100
First National Bank of Butler, Pa	70
First National Bank of Newark, N. J	*100
First National Bank of Brattleboro', Vt	*100

The following banks in the hands of receivers have paid dividends during the past year, the total dividends up to November 1, 1884, being also given:

Name of bank.	Dividends paid during the past year.	Total dividends on principal.	Proportion of interest paid.
	Per cent.	Per cent.	Per cent.
The First National Bank of Nevada, Austin, Nev	2.70	92.70	.....
The Atlantic National Bank of New York, N. Y	15.25	100	50
The Miners' National Bank of Georgetown, Colo	11.50	76.50	.....
The National Bank of Fishkill, N. Y.....	*38.50	100	38.50
The National Bank of the State of Missouri, Saint Louis, Mo	2.35	100	100
The First National Bank of Allentown, Pa	15	85	.....
The German National Bank of Chicago, Ill.....	26.5	100	42
The Second National Bank of Scranton, Pa	5	100	.....
The Pacific National Bank of Boston, Mass	5	10	.....
The First National Bank of Union Mills, at Union City, Pa.....	30	50	.....
The Vermont National Bank of Saint Albans, Vt.....	12.50	12.50	.....
The First National Bank of Leadville, Colo.....	20	20	.....
The First National Bank of Monmouth, Ill.....	70	70	.....
The Marine National Bank of New York, N. Y	25	25	.....
The Hot Springs National Bank of Hot Springs, Ark	30	30	.....

* Of interest.

The failures of national banks during the year ending November 1, 1884, have been more numerous than for a number of preceding years, and this is not surprising considering the great depreciation in values and the consequent general liquidation, which has resulted in failures among traders and others having an aggregate indebtedness of about \$200,000,000, as nearly as can be estimated. These failures have entailed large losses upon the banks generally, and the national banks mentioned, as well as many State banks and private bankers, have been unable to meet the continued strain. It is, however, surprising that the occasional failure of a national bank, to whatever cause due, with comparatively small capital and liabilities, should give rise to so much comment and excitement, when the numerous failures of State banks and

* And interest.

private banks, of mercantile and manufacturing firms, and of joint-stock enterprises, causing losses vastly larger than those occasioned by the failures of national banks, attract comparatively little attention or criticism. As a rule, the jobber, manufacturer, or joint stock concern has obtained his or its capital in such a manner that the effects of their disasters are more widely distributed, and therefore less noticed. The failing State bank and private banker, however, equally with the national bank, inflict loss upon the immediate community in which they are located, and apparently the complaint should be as great of one class as of the other, which; however, is not the case.

It is also of interest to know that this is not the only country which has suffered from financial troubles, caused by the failure of banks and bankers. Banks of note have failed during the year in England and her provinces. The failure of the Oriental Bank was especially noticeable. This institution was represented by branches in India, Australia, and elsewhere throughout the British empire. It owed its depositors about six or seven million pounds sterling, equivalent to thirty to thirty-five millions of dollars. The liabilities of this one institution were therefore about equal to the aggregate liabilities of all the State and private bankers failing in the State of New York during the last year. The failure of the Oriental Bank was in some measure due to its giving its support to what in this country would be termed wildcat land speculations.

The most notable national-bank failure of the year in the United States was that of the Marine National Bank, of the city of New York, which closed its doors about 11 a. m. on the 6th of May. The bank examiners of the city of New York immediately took possession of the bank and found that it had been indebted to the clearing-house that day in the sum of \$555,000. The examiner also found the account of one firm overdrawn on the books of the bank to the amount of \$766,570.14. Upon further examination it was found that this firm owed a total of about \$2,430,500, being more than six times the capital of the bank. A portion of this indebtedness was in the names of other parties—clerks in their office and relations of one of the firm. How far the officials of the bank are criminally responsible for these matters is a subject now under investigation in the courts. The Comptroller finds from the report of the examiner that this firm had three different accounts with the bank—a private account of a member of the firm, a general account and a special account. It appears, from an examination of the transcript of these accounts, that on May 5 their special account was overdrawn by certified checks \$383,402.07, and that on the same day their general account was also overdrawn. It is apparent, therefore, that the bank had violated the law in regard to certifications by permitting these overdrafts. It is claimed, however, by the officers of the bank that these certifications were made against securities which were subsequently obtained from the bank by one of the firm upon his representations that he had obtained a loan upon them elsewhere, and would make good his account. A further examination of the various accounts of the firm shows that while the certification of their checks was carried on to an enormous extent, they also made very heavy deposits from day to day, and it will, perhaps, be very difficult to furnish evidence proving conclusively that the checks were certified before the deposits were made.

An examination of the minutes of the board of directors of the bank shows that on the 11th day of April, 1884, twenty-five days before the failure of the bank, the committee of examination appointed by the board of directors reported that they had examined the securities,

counted the bills and specie, and examined the balances on the ledgers of the bank, and found the recorded statement of the 7th of April, 1884, to be correct. The minutes further show that the directors were in session about an hour before the bank closed. They apparently had no suspicion of the state of its affairs, and voted to discount certain offerings of commercial paper; and within half an hour after the adjournment of this meeting the bank closed its doors. It would seem, therefore, that the board of directors was grossly deceived as to the true state of affairs.

In this connection I desire to state that the records of the Comptroller's office show that many of the transactions of the Marine National Bank of the city of New York have been looked upon with disfavor, and that the association had been frequently reprimanded for irregularities during the past few years. None of the reports of examinations of the bank made to this office, however, disclosed any violations of the law forbidding the overcertification of checks, or gave the Department any adequate idea of the dangerous character of its loans, and this is not surprising, the directors of the bank having been equally deceived in regard to the situation.

After reviewing the information in his possession, it seems to the Comptroller that the failure of the Marine National Bank is in consequence of the board of directors having chosen for their president a man who was willing to risk his own honor and the funds of the bank in speculation. He joined with himself another, who is now in Ludlow-street jail under indictment, and who was also a member of the board of directors of the bank. While it is true that the final failure has shown that there were overcertifications on the last day, the Comptroller judges, from the information which he has received, that the bank had been for a long time in the power of the firm to whom the certifications were granted, through the president's copartnership. This matter was carried to the extent of permitting one of the firm to have access to, and apparently free disposal of, the securities left as collateral to his loans, and, so far as actual results are concerned, he might as well have had the combinations of the cash vaults of the bank and helped himself to their contents.

The Metropolitan National Bank suspended and closed its doors about noon on May 14, and opened again for business at 12 o'clock on the following day, the bank examiner remaining in charge of the bank during its suspension. He also remained at the bank during the first days of its resumption, and has frequently visited it since, and forwarded reports as to its liquidation of deposits. Before permitting the bank to resume business the Comptroller received assurances from the examiner that the bank was solvent, and also received telegrams from the president and chairman on loans of the New York Clearing-House, stating that in their opinion the bank was solvent and should be permitted to resume. The bank is now closing its affairs, having arranged to pay its depositors in full and gone into voluntary liquidation under sections 5220 and 5221 of the United States Revised Statutes.

It is difficult to determine, in the case of this bank, what brought about its suspension. From the information which the Comptroller has, however, it appears that the president of the Metropolitan National Bank had the credit, at least, of being a very large speculator. He was supposed to be a man of very large means and was interested in many enterprises which required the use of large sums of money. The general liquidation in railroad and other securities which has been going on for the past two years had no doubt affected the properties in which

the president was interested, and the public having become suspicious, and apparently believing that he was a large borrower from the bank, and had loaned money to parties who were interested with himself, all of whom were assumed to have lost largely by this depreciation of property, rumors were circulated which excited distrust and suspicion against his bank and caused the run upon it which resulted in its suspension. Reports of examinations do not disclose any overcertification of checks, and I cannot conclude that irregularities of this kind had anything to do with bringing about the suspension.

The Metropolitan National Bank was examined on April 28, 1884. The examination disclosed certain irregularities, and a letter was promptly written to the bank, requiring the correction of the irregularities, and forbidding the declaration of any further dividends until this had been done. While this letter was acknowledged, the matter was pending at the time of the suspension of the bank.

The trouble at the Second National Bank of the city of New York grew out of a defalcation amounting to \$3,185,000 by the president of the bank. The amount of this defalcation was immediately guaranteed and the money paid in by the directors. Owing to this prompt assistance the bank did not suspend, and is going on with its business in a solvent condition. As far as this office is advised, the president used the money in speculations in Wall street, and was able to conceal the fact of his misappropriation of the funds of the bank on account of the securities being kept in a vault located at some distance from the regular banking rooms, which are on the corner of Twenty-third street and Fifth avenue. It appears that the president had access to these securities without check or hindrance, and used them to obtain money for his own private speculations.

In the matter of the failure of the Marine National Bank of New York, and the defalcation at the Second National Bank of New York, it appears from the information on file in this office that there have been not only irregularities, but violations of section 5209 United States Revised Statutes. The United States district attorney at the city of New York is in communication with the national bank examiner and the receiver of the Marine National Bank in regard to these matters, and the facts, which have been submitted to this office, the Comptroller has formally transmitted to the Attorney-General of the United States through the Secretary of the Treasury.

Since the commencement of the national banking system 100 banks have been placed in the hands of receivers, 474 banks have voluntarily closed their business, by the vote of shareholders owning two-thirds of their stock, under the provisions of sections 5220 and 5221 of the Revised Statutes of the United States, and the corporate existence of 15 banks has expired by limitation. Of the banks in the hands of receivers, 9 had been previously placed in voluntary liquidation by their stockholders, but failing to pay their depositors, receivers were afterwards appointed by the Comptroller to wind up their affairs. Of the 100 banks placed in the hands of receivers, 63 have been finally closed, leaving 37 still in process of settlement; 21 of which, as has been seen, are awaiting the results of pending litigation, leaving about 16 receiverships only in active operation.

The loss to creditors of national banks which have been placed in the hands of receivers during the twenty-one years that have elapsed since the passage of the act of February 25, 1863, as near as can be estimated, including dividends which will probably be hereafter paid, has been about \$8,266,000. The annual average loss has been, therefore, about

\$400,000 in the business of corporations having an annual average capital of about \$450,000,000, and which have been responsible for the safe-keeping of deposits in their hands, averaging constantly over \$800,000,000, or about one-twentieth of 1 per cent. of annual loss to depositors.

The total amount paid to creditors of insolvent national banks amounts to \$23,499,522, upon proved claims amounting to \$38,489,810.

The dividends so far paid thus equal about 61 per cent. of the proved claims. The amount paid during the year was \$1,720,850.

Assessments amounting to \$8,901,750 have been made upon the stockholders of insolvent national banks for the purpose of enforcing their individual liability under section 5151 of the Revised Statutes, of which \$3,633,957 has been collected—\$282,678 during the past year.

A table showing the national banks which have been placed in the hands of receivers, the amount of their capital, of claims proved, the rates of dividends paid, and also showing the amount of circulation of such banks issued, redeemed, and outstanding, will be found in the appendix.

Whenever the failure of a national bank has disclosed criminal violations of the national bank act on the part of officers or directors, or whenever the reports of national bank examiners have disclosed similar violations, all the evidence procured pertaining to such transactions has been communicated to the Department of Justice through the proper channels, and receivers and examiners have been instructed to furnish all assistance in their power to the United States attorneys in the several districts.

It is the intention of the Comptroller to rigidly enforce the bank act and to call the attention of the Department of Justice to any criminal violations of the same, but experience has proved that it is difficult, not only under the bank act, but generally under criminal statutes, to always obtain sufficient evidence to convict offenders. The Comptroller is of the opinion that, with a few exceptions, the national-bank act has adequate provisions for the prosecution and conviction of those who lay themselves liable to its penalties. As stated elsewhere, bank failures are not so much due to the inadequacy of the law as to the failure on the part of the directors to maintain a proper supervision of the affairs of their associations and of the conduct of their officers.

ILLEGAL CERTIFICATION OF CHECKS.

In reference to the matter of illegal certification of checks by the national banks of the city of New York, the records of this office show that immediately upon the passage of the act of July 12, 1882, the bank examiner for New York City was directed to furnish information as to whether it was the custom and practice of the national banks of that city to certify checks in violation of section 13 of that act, and section 5208, United States Revised Statutes. Many of the banks in New York immediately took advice of their attorneys, and opinions were sent to this office which were deemed of importance in the matter. The main point of these opinions was that the certifications forbidden were a form of acceptance, and that the right to make a general acceptance was not interfered with, reference being made to the third clause of section 5136, United States Revised Statutes, which confers upon national banks the power to *make contracts*. Many of the banks of New York, acting upon these opinions of their attorneys, changed the form of certifications, and the majority of the banks seem to have stamped their checks,

for the purpose of certification, with the word "accepted," giving the date, and with the name of the teller written underneath.

On October 4, 1882, a letter was addressed to the Secretary of the Treasury asking him to refer certain questions which had arisen under the law to the Attorney-General for an opinion.

On November 24 the Attorney-General returned his opinion. In reply to the first question, whether a national bank had the right to *accept* checks drawn upon it unless the drawer has the amount stated in the check actually on deposit in the bank, he replied in the negative. To construe otherwise he held would be to allow a device to evade the provisions of law.

In reply to the second question, whether an acceptance under such circumstances would create a liability to the bank for money borrowed, and as such be subject to the limitation of section 5200 of the Revised Statutes, confining such liability to one-tenth of the capital stock of the bank, the Attorney-General replied in the negative, as the acceptance under such circumstances would not be a loan of money but of credit.

To the third question, as to whether such acceptances to an extent greater than the capital of the bank would be a violation of section 5202 of the Revised Statutes, the Attorney-General replied in the affirmative.

Immediately upon receipt of this opinion the banks were notified of the same, and warned that due regard must be had to the law as interpreted.

On July 19, 1883, a circular letter was sent to the New York banks asking information as to the large amount of certified checks and acceptances appearing in their last previous quarterly report, to which answers were duly received.

By an examination of the Wall Street National Bank, made on September 4, 1883, what appeared to be a clear case of violation of law was discovered, and a letter was addressed by my predecessor to the Secretary of the Treasury, inclosing a copy of the report, and asking him to transmit it to the Department of Justice for action. Although an endeavor was made by the district attorney to have all the officers of the bank indicted, yet the grand jury found an indictment only against the teller of the bank. When brought up for trial he plead guilty, but presented an affidavit showing that he had acted under the direction of his superior officers. The judge suspended sentence to admit of evidence of the implied charge against these officers. The district attorney was heard in this matter before a United States commissioner, and presented evidence against the officers, and a decision has been rendered holding all the officers for trial, as follows:

* * * * *

The teller, — — —, stands indicted for the offense with which the defendants here are charged, and I am informed that the court has suspended action pending proceedings to ascertain the relations of the principal officers of the bank to the transactions in question. The bank examiner, during his examination, stated that this was the first case arising under the law in which proceedings had been instituted. I feel the delicacy of any position in having to pass upon the questions involved in the absence of any adjudication. It appears that the defendants, Evans and Timpson, had no knowledge of these transactions with reference to Cecil, Ward & Co., and it has been suggested in the course of this examination that they be regarded as practically out of the investigation. The statute reads: "Any officer, clerk, or agent who shall," &c. The clerks did not adopt the plan of accepting checks in lieu of certifying. What part the cashier may have had in the adoption of it remains to be seen. I do not regard him as necessarily the guilty party or the only offender simply because he carried out the instructions of the bank or its policy. The device which constitutes this evasion need not to have originated on the day in question when it resulted in the violation of the law. The cause, the device, may have originated long prior. I shall surely hold those who caused the violation. From the evidence before me I

cannot avoid the conviction that the model of accepting was resorted to purposely to evade the law; in other words, that they might in this way give customers credit beyond the amount of their deposit; that is exactly what the law forbids by certified checks, and it forbids it also by resorting to a device to accomplish it otherwise. That the law has been violated I have no doubt. Whom of the defendants should be adjudged the guilty party, and whether one or more, is for the court to determine and not for me to say. I have come to the conclusion to hold all the defendants, that all questions presented by this case may be fully heard and determined by the court.

The reports to Congress of my predecessor for the years 1882 and 1883 contained full information in regard to the certification of checks, legal and illegal, and enumerated the numerous ways there were of evading a technical violation of the law. At the same time a history of the growth of the practice of certifying checks was given. Certification was in use as a method of business for more than thirty years previous to the organization of the national banking system, and at least twenty years previous to the establishment of the clearing-house. It is the province of the office of the Comptroller of the Currency to call the attention of the proper officers of the Government to evidence by which violations of law may be punished. In regard to over-certification of checks, unless they result in loss, it is almost impossible to obtain evidence which will convict the offenders. The examiner cannot be in the bank at all times. He must depend for his knowledge of its business upon an examination of its books and accounts, and the general conduct of its business while he is making his examination. In any case of certification, where no loss is encountered, the books at the close of the day, as a rule, show deposits equal to or greater than the checks drawn. In the case of the Wall Street National Bank a loss occurred by which the violation of the law was made apparent, and proceedings were commenced. In the case of the Marine National Bank the Comptroller judges from the information on file that there is good evidence of over-certification, and, as has been seen, action has already been taken by the United States district attorney. It has been stated to the Comptroller that on the day of the suspension of the Metropolitan National Bank many of the brokers engaged in business on Wall street, in New York, were very indignant at the national banks because they would not overcertify their checks, and in this way lend their credit to afford the brokers relief in the emergency. It is the opinion of the Comptroller that since the passage of the act of July 12, 1882, the officers of the national banks of New York have given the matter of certification of checks their serious attention, and that they have endeavored to diminish the dangerous features of this method of doing business.

After the passage of the act of July 12, 1882, my predecessor suggested the establishment of a stock clearing-house to enable the brokers to make their settlements without calling upon the banks to certify their checks for the purpose of clearing their stocks. This matter has received careful consideration by the bankers and brokers of New York. No plan has yet been suggested, however, which has seemed to meet the peculiar requirements of the Stock Exchange business in New York. The Comptroller hopes that the recent troubles growing out of Wall street speculations will force the bankers and brokers of New York, for their own protection, to agree upon a stock clearing-house system, and he believes that the present is an excellent time for the conservative bankers in the city of New York to make a move in this matter.

The Comptroller believes, however, that overcertification of checks, viz, the certification of checks as "good" when no funds are to the

credit of the drawer of the checks, is not only practiced for the accommodation of the brokers who deal in stocks, but is also done for the accommodation of the dealers in produce. These dealers often require large temporary accommodations of money to take up bills of lading for produce which has been shipped to them from the interior, and which they desire to take from cars and warehouses for shipment abroad, and some accommodation is necessary in the interim until the ocean bills of lading can be obtained and exchange drawn against the consignment. While this practice is reprehensible and is not legitimate as a banking transaction, business has been and is carried on in this manner, and the fact that the national banks of the city of New York are endeavoring to comply with the law in regard to illegal certification of checks has caused many dealers in produce to withdraw their accounts from the national banking associations and has largely increased the business of certain of the State banks, which are under no restrictions of law in this matter. This is particularly noticeable in the case of the bank which was organized under the auspices of the New York Produce Exchange.

BANK EXAMINATIONS.

The recent financial disturbances throughout the country, and the consequent failures of national and State banks, have called the attention of the public to the official examination of banks as conducted under the authority of the national-bank act, and under various State laws.

The national-bank act provides for the issue and regulation of a national currency secured by United States bonds, and provides, also, for a banking system, in order to facilitate the issue of this circulation. It contains provisions bestowing certain privileges upon the banks organized under it, and provides many safeguards for the public by imposing on these banks such restrictions as the history of banking throughout the world has seemed to indicate were of a character to create a safe and permanent banking system. This law has been amended and improved from time to time, but it is not to be supposed that the national banking system is absolutely perfect, nor that imprudent banking under it can be altogether prevented.

In order to enable him to ascertain if the provisions of the law are followed, section 5240 Revised Statutes authorizes the Comptroller to appoint suitable persons to make an examination of the affairs of every national banking association. It has been customary from the establishment of the system to have a regularly appointed examiner visit each national bank at least once a year, in many cases twice a year, and when deemed necessary, even more frequently. The examination of national banks is conducted by the examiners in accordance with instructions issued from this office, which instructions, both general and specific, have grown with the growth of the system. The first general instructions to examiners were issued September 15, 1864, by the Hon. Hugh McCulloch, then Comptroller of the Currency, and as the bank act has been amended and revised these instructions have been altered as circumstances seemed to warrant. It has been the aim of the Comptroller to increase the efficiency of the examinations by carefully noting the causes that have in particular cases led to the suspension or failure of national banks, and calling the attention of the examiners to these causes, suggesting such methods of examination as seemed to be best

calculated to prevent repetition of such disasters, and to expose violations of law which led to the same.

This official inquiry into the affairs of a national bank does not end with the mere inspection of the cash, bills receivable, books and accounts of the association, but the examiners are instructed to closely scrutinize the business of the bank, to investigate the standing and fitness for their positions of the persons to whom the management of the affairs of the association are intrusted, and the manner in which the business is usually conducted, whether prudently or otherwise; to ascertain as far as possible the character of the loans and discounts of the bank, and what losses, if any, have been or are likely to be sustained.

The examiner is also instructed to ascertain how frequently the board of directors meet together to consult in relation to the affairs of the bank, and to discover if possible any malfeasance in office or willful neglect of business on the part of the management; and is moreover particularly instructed to report to the Comptroller whether any excessive accommodations are granted in violation of section 5200 Revised Statutes, and to note if the officers of the bank are borrowing largely from the association; to ascertain the customary state of the lawful-money reserve by examining the daily statements for some time previous to the examination; whether or not the bank borrows money to loan again; and in short, to discover and report to this office all violations of law of whatever character.

Upon receipt of the report at this office all matters above mentioned, and such others as may be referred to therein, are carefully reviewed and considered, and the directors of the bank are immediately notified of all violations of the law, and they are required to have the same promptly corrected. The attention of the directory is also specially called to the reform of such matters as are deemed detrimental to the safety and welfare of the association.

The general public do not understand the amount of labor performed weekly, monthly, and yearly by the examiners of national banks, many of whom have for years rendered most excellent service. It can hardly be expected, however, with the limited compensation allowed by law for making these examinations, that the Comptroller can in all cases retain the services of the most expert accountants, although by systematic division of the labor he has endeavored to obtain the best results possible under the circumstances.*

For the purposes of bank examination the United States is apportioned into twenty-five districts, bank examiners being stationed in each district. Important reserve cities, such as New York and Boston, generally form a district of themselves, and the duties of the examiner stationed there are usually confined to that city and its immediate vicinity. Owing to the nature of the work, the position of a national-bank examiner is one of great responsibility. Notwithstanding their vigilance, the most competent examiners are liable to be deceived, and

* It is submitted that the compensation allowed national-bank examiners by section 5240, Revised Statutes, is often insufficient. The assessments upon the banks, by which the law provides that the examiners' fees shall be paid, are based upon the capital of the national banks examined, and vary, according to capital, from \$20 to \$75. In many instances the capital is not the proper basis upon which to compute the compensation of national-bank examiners, as many banks with a comparatively small capital have large lines of deposits, and consequently do a much larger business and require more time and labor from the examiner than other associations with the same capital. The Comptroller is of the opinion that the fees paid to national-bank examiners should be based upon the capital and average deposits of the national-banking association.

sometimes find it impossible to discover and remedy in time even gross mismanagement of the affairs of national banks.

No laws or system of examinations will prevent dishonest men from keeping false accounts and rendering untrue statements, and by means of these and other devices they can conceal from the examiner the fact that they are using the money intrusted to their charge in private speculations until final disaster makes longer disguise impossible. It is thus exceedingly difficult to detect violations of law or misuse of the funds of a bank.

The surest preventive is to have an honest, active, and competent board of directors. A rogue or a dishonest man, who acquires the confidence of his associates to such an extent that he can appropriate the funds of a bank for his own use without their knowledge or that of the board of directors, can have but little trouble in deceiving the examiner and hiding his peculations from him.

In times of financial disaster and of a stringent money market the acts of dishonest and corrupt officials in any bank or banking firm or private corporation are more liable to be discovered, and naturally during the last year the consequences of disastrous speculation, which had been for a long period carried on with impunity with the aid of misappropriated funds, have been brought to the surface. Men who were supposed to be worthy of the entire confidence of communities, whose character stood so high that they were intrusted not only with the management of corporations, but with the investment of private funds, have now been proven to have dishonestly betrayed their trust. Never were the instances of this kind more numerous than during the financial troubles of the present year.

Such practices and the resulting disasters, however, do not prove that the national banking laws are inefficient, or that the national bank examiners do not do their duty. They rather indicate that the shareholders of joint-stock corporations of all kinds, and particularly those of banks, should be more careful to elect men as directors and trustees who are competent and who will exercise proper care and supervision over the management of the affairs intrusted to them, who will select competent and honest officers, provide suitable rules and regulations for the conduct of the bank, keeping its accounts, &c., and appoint regular committees of examination, whose duty it shall be not only to verify the accounts, but to keep a watchful eye over the affairs of the association and the officers who immediately carry them on.

The public frequently draw wrong deductions as to the responsibility of the Government and the bank examiners in particular cases. For instances, in many cases where failures occur the principal cause is found in the character of the loans made, which are either excessive or made on improper security. There are 2,671 national banks in the country. The loans and discounts of the banks at the close of business September 30, aggregated more than \$1,240,000,000, and it is of course not the province of the bank examiners to supervise the making of these loans. Section 5200, Revised Statutes, provides that no loans shall be made to any one individual, firm, or corporation in amount exceeding one-tenth of the paid in capital of a bank, but there are many ways of evading this law, and it is a physical impossibility for the Government to maintain the constant espionage over the affairs of the national banks which alone would prevent the violation of this statute. Any attempt to direct the making of loans and to dictate to the directors and managers of the national banks throughout the country as to what use they shall make of their funds would, of course, be impracticable.

Many instances occur daily, which are not seen or known to the general public, where the banks are notified of violations of law, and where their condition is improved by action upon the reports of the examiner. When, however, some unexpected failure occurs, brought about by injudicious banking, bad management, or adventurous speculation, or by dishonesty and fraud on the part of the officers or directors, who are the very men to whom the examiner must more or less look for information, the Government and the national banking laws are unjustly criticised. The fault is not with the law and not with the examiner, on whose reports the directors have very likely been notified and warned to exercise more care in the management of their affairs and to hold their officers in check.

A national bank being a joint-stock association, its aggregation of capital having been brought together by bankers or other persons for the purpose of utilizing more effectually the resources of the locality in which it is doing business, it is not the intention of the bank act to interfere with the business of said association so long as it is conducted in accordance with the law. The exact line at which the Government shall interfere and the point at which Government discipline shall commence is a matter of some delicacy to determine. It is exceedingly difficult to add materially to the restrictions of the national-bank act without such an interference with the business of the banks as would be practically prohibitory, for it is well known that banking can be carried on under the laws of most of the States of the Union with but very little interference and scarcely any espionage on the part of the officials of the State government. It is because the national banking system has raised the standard of banking, and because it is generally understood that money deposited with a national bank is as a rule much safer than in institutions not under similar restrictions, that bankers and capitalists avail themselves of the national-bank act in order to gain the confidence and thereby the deposits and business of the public.

The act appears to contain ample provisions for the punishment of criminal offenders, and the Comptroller is of the opinion that it is not so much the lack of law, as it is the difficulty of detection of offenders and of obtaining sufficient evidence to convict, that has prevented the punishment of officers and others connected with national banks who have violated the criminal sections of this act. In some cases the directors and shareholders of banks have apparently suppressed information and evidence, and in many instances it has been with great difficulty that the Comptroller was able to present the necessary facts to the Department of Justice to make a case. For obvious reasons, the number of instances in which this office has endeavored to secure the arrest and conviction of offenders by reporting to the proper officers of the law facts that came to the knowledge of the Comptroller, which seemed to indicate certain violations of law, cannot be presented, but it is believed that the records of the various States and United States courts show a larger number of indictments and of convictions for violations of the national-bank act than is generally known to the public.

It is possible that the provisions of the act relating to the punishment of offenders in the matter of false oaths of officers of banks with intention of deceiving the Comptroller as to the correctness of reports might be profitably amended. The Comptroller is of the opinion that if the criminal provisions of the bank act are to be amended, the Department of Justice of the United States should be consulted for suggestions as to any weakness or defect in the existing law.

TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of forty-four national and seventeen State banks, and the assistant treasurer of the United States at New York.

Through the courtesy of Mr. W. A. Camp, its manager, a statement of the transactions during the year ending October 1, 1884, has been obtained, which shows that the total exchanges were more than thirty-four thousand millions of dollars, while the balances paid in money were nearly 1,525 millions. The daily average balances paid were \$4,967,202, or nearly 4.5 per cent. of the amount of the settlements.

The balances paid in money during the year consisted of \$751,382,000 in clearing-house certificates of the Bank of America, clearing-house certificates for legal-tender notes amounting to \$20,320,000, and clearing-house loan certificates, \$70,510,000; legal-tenders amounting to \$42,198,994; United States gold certificates, \$640,370,000; and \$150,000 in gold coin. Since the date of the issue of the new gold certificates (October 4, 1883) authorized by the act of July 12, 1882, the greater portion of the balances due from the Government have been paid in these certificates instead of coin, thus dispensing with the movement of large amounts in bags and upon drays from the Treasury to the custody of the banks. During the last six months, however, a portion of the balances due from the Treasury of the United States have been paid in legal-tender notes.

The following table shows the yearly transactions of the New York Clearing-House for the thirty-one years since its organization in 1853, and the amounts and ratios of currency required for the payment of daily balances:

Years.	No. of banks.	Capital.*	Exchanges.	Balances paid in money.	Average daily exchanges.	Average daily balances paid in money.	Ratios.
							<i>Per ct.</i>
1854	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	5.2
1855	48	48,884,180	5,302,912,098	289,694,137	17,412,052	940,565	5.4
1856	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857	50	64,420,200	8,333,226,718	365,813,902	26,968,371	1,182,246	4.4
1858	46	67,146,018	4,756,604,386	314,238,911	15,393,736	1,016,954	6.6
1859	47	67,921,714	5,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861	50	68,900,605	5,915,742,758	353,383,944	19,269,520	1,151,088	6.0
1862	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863	50	68,972,508	14,867,597,849	677,626,483	48,428,657	2,207,252	4.6
1864	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869	59	82,720,200	37,407,028,987	1,120,318,308	121,451,393	3,637,397	3.0
1870	61	83,620,200	27,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,666	4.1
1872	61	84,420,200	33,844,369,568	1,428,582,707	109,884,817	4,636,632	4.2
1873	59	83,370,200	35,461,052,826	1,474,508,025	115,885,794	4,818,654	4.1
1874	59	81,685,200	22,855,927,636	1,286,753,176	74,692,574	4,205,076	5.7
1875	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876	59	81,781,200	21,957,274,247	1,295,042,029	70,349,428	4,218,378	5.9
1877	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878	57	63,611,500	22,508,438,442	1,307,843,857	73,555,988	4,274,000	5.8
1879	59	60,800,200	25,178,770,691	1,400,111,063	82,015,540	4,560,622	5.6
1880	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881	60	61,162,700	48,565,818,212	1,776,018,162	159,232,191	5,823,010	3.5
1882	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
1883	63	61,162,700	40,293,165,258	1,568,983,196	132,543,307	5,161,129	3.9
1884	61	†60,412,700	34,092,037,338	1,524,930,994	†111,048,982	†4,967,202	4.5
.....		†73,607,837	†719,444,447,427	†31,374,071,242	†75,627,084	†3,298,322	4.4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly averages for thirty-one years.

‡ Totals for thirty-one years.

The total amount of transactions for the thirty-one years given in the table is \$719,444,447,427, and the annual average is \$23,207,885,401.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1884, were as follows:

Exchanges received from clearing-house	\$303,006,595 76
Exchanges delivered to clearing-house	114,259,250 65
Balances paid to clearing-house	189,774,471 02
Balances received from clearing-house	1,027,125 91

Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him

188,747,345 11

A table compiled from statements made by the New York Clearing-House, giving the clearances and balances weekly from September 6, 1879, to November 29, 1884, inclusive, will be found in the appendix, and is valuable for purposes of comparison.

The following interesting table has been copied from the Commercial and Financial Chronicle, of New York City, of November 8, 1884, which gives the latest information concerning the exchanges at New York and other cities, having clearing-houses, for the week ending November 1, comparing them with those for the corresponding week in 1883, and showing the percentage of differences.

The exchanges at the same places for the month ending November 1, 1884, are also given, with the percentage of differences resulting from a comparison with the exchanges for the same month of the previous year.

Cities.	Week.			October.		
	1884.	1883.	Per cent.	1884.	1883.	Per cent.
New York.....	\$458,532,568	\$817,996,284	-43.9	\$2,633,548,891	\$3,831,718,815	-31.3
Boston.....	58,811,468	77,604,702	-24.2	316,845,984	326,154,461	-2.9
Chicago.....	44,515,793	52,290,730	-14.9	227,674,704	233,382,807	-2.4
Philadelphia.....	39,828,337	54,734,467	-27.2	228,681,673	265,345,366	-13.8
San Francisco.....	13,365,680	14,116,594	-5.3	60,104,591	58,809,453	+2.2
Saint Louis.....	12,918,575	15,611,326	-17.2	70,102,499	74,496,955	-5.9
Baltimore.....	11,577,658	14,159,848	-18.2	63,893,411	65,253,165	-2.1
Pittsburg.....	8,461,699	9,196,834	-8.0	41,276,673	40,029,954	+3.0
New Orleans.....	8,173,506	10,070,423	-18.8	39,902,793	42,636,890	-6.4
Cincinnati.....	8,062,250	10,566,300	-23.7	42,842,750	46,698,950	-8.3
Providence.....	4,498,700	4,269,000	+5.4	21,172,900	25,954,600	-18.4
Milwaukee.....	3,702,453	4,054,058	-8.7	18,145,113	16,531,865	+8.9
Kansas City.....	3,602,645	2,614,750	+37.8	19,216,929	12,823,250	+33.3
Louisville.....	3,289,467	5,574,709	-40.0	18,086,747	20,377,144	-11.5
Detroit.....	2,690,565	2,859,650	-5.9	14,729,721	13,920,430	+5.5
Cleveland.....	1,881,996	2,550,172	-26.2	10,328,885	10,062,468	+2.6
Memphis.....	1,385,609	1,647,654	-15.8	5,948,147	5,751,259	+3.3
Indianapolis.....	1,335,327	1,628,123	-11.8	6,494,894	7,092,972	-8.4
Columbus.....	1,192,532	1,477,885	-19.3	6,353,170	6,149,411	+3.2
Hartford.....	1,171,465	1,654,245	-39.1	7,003,758	8,019,839	-12.7
Portland.....	1,023,975	1,071,846	-4.5	4,960,691	4,512,412	+9.0
New Haven.....	1,016,038	1,264,022	-19.6	5,519,401	5,434,781	+1.5
Worcester.....	808,300	848,431	-4.7	4,197,660	4,072,912	+3.0
Peoria.....	776,746	1,244,180	-37.6	4,310,800	4,596,986	-6.2
Springfield.....	653,389	854,067	-23.5	3,670,831	3,798,636	-3.4
Lowell.....	456,011	624,475	-27.0	2,569,967	2,893,936	-11.2
Totals.....	693,732,752	1,110,585,375	-37.5	3,877,533,583	5,136,519,719	-24.5
New York.....	235,200,184	292,589,091	-19.6	1,243,984,692	1,304,800,902	-4.7

The following table exhibits the transactions of clearing-houses located in 25 cities for the year ending October 1, 1884, from official returns received by the manager of the New York Clearing-House:

Cities.	Exchanges.	Balances.
New York.....	\$34, 092, 037, 338	\$1, 524, 930, 994
Boston.....	3, 314, 358, 919	432, 036, 602
Philadelphia.....	2, 664, 317, 901	232, 817, 299
Chicago.....	2, 349, 152, 846	247, 193, 028
Saint Louis.....	817, 462, 162	132, 557, 690
Baltimore.....	653, 205, 248	85, 917, 655
San Francisco.....	581, 116, 161	100, 552, 123
Pittsburg.....	492, 317, 784	101, 364, 739
New Orleans.....	502, 013, 067	48, 069, 710
Cincinnati.....	480, 400, 000	(*)
Providence.....	227, 300, 000	(*)
Louisville.....	221, 921, 422	50, 634, 616
Milwaukee.....	181, 052, 907	33, 671, 926
Kansas City.....	166, 237, 922	24, 110, 279
Detroit.....	138, 393, 736	23, 373, 736
Hartford.....	85, 683, 599	24, 295, 538
Indianapolis.....	77, 530, 440	12, 851, 235
Columbus.....	69, 417, 717	10, 673, 368
Memphis.....	58, 465, 436	11, 543, 374
Peoria.....	47, 182, 994	(*)
Worcester.....	41, 738, 383	13, 422, 733
Springfield.....	38, 800, 656	11, 112, 033
Portland, 9 months.....	33, 324, 643	8, 476, 836
Syracuse.....	28, 139, 070	6, 989, 705
Lowell.....	25, 837, 924	9, 891, 355
Twenty-five cities.....	47, 387, 408, 275	3, 146, 487, 074

* No record kept.

From the above table it will be seen that the exchanges in New York City amounted to 71.9 per cent. of the whole sum, and the balances in that city were nearly one-half of the total balances.

CLEARING-HOUSE CERTIFICATES.

Section 5192 Revised Statutes provides that clearing-house certificates, representing specie or lawful money specially deposited for the purposes of any clearing-house association, shall also be deemed to be lawful money in the possession of any association belonging to such clearing house holding and owning such certificate; and section 5193 provides that the Secretary of the Treasury may receive United States notes on deposit, without interest, from any national-banking association, in sums not less than \$10,000, and issue certificates therefor in denominations of not less than \$5,000, which certificates may be counted as part of the lawful money reserve, and may be accepted in the settlement of clearing-house balances at the places where the deposits therefor were made.

The legal-tender note certificates were first issued in the fiscal year 1873. On June 30, 1875, there were outstanding \$59,045,000 of these certificates, of which the national banks held \$47,310,000. On June 30, 1876, the amount outstanding was \$33,140,000, of which the banks held \$27,955,000. On June 30, 1879, the amount had been reduced to \$29,330,000, and the banks held on June 14 of the same year \$25,180,000. The amount outstanding on September 30, 1884, was \$15,945,000, and the national banks held on that day \$14,200,000.

The issue of the gold certificates was authorized by the fifth section of the act of March 3, 1863, and they were used for clearing-house purposes soon after the passage of the national-bank act.

The first issue was made on November 13, 1865. On June 30, 1875, there were outstanding \$21,796,300, of which the national banks in New York City held \$12,642,180. The issue of these certificates was discontinued on December 1, 1878, and the amount outstanding had decreased on June 30, 1879, to \$15,413,700, and on October 1, 1880, to \$7,480,100. The amount outstanding on October 3, 1882, was \$4,907,440, of which the national banks held \$4,594,300. The issue of gold certificates having been discontinued by the Government, and the amount of gold coin having rapidly increased, the banks in New York found it necessary to establish a depository of gold coin for the convenience of the clearing house.

This depository at the present time is the Bank of America, by which bank certificates of deposit were first issued on October 14, 1879. The amount of such certificates outstanding on January 1, 1880, was \$25,610,000, and on October 1, 1883, was \$22,955,000. The largest amount of coin on deposit was on January 21, 1882, viz, \$45,330,000, the capacity of the vault having been increased since 1880. Of this amount the national banks of New York City held on October 2, 1883, \$20,345,000; on September 30, 1884, \$15,123,000. These banks on the same date held of gold Treasury certificates issued under the acts of March 3, 1863, and July 12, 1882, \$40,815,140.

The act of February 28, 1878, authorized any holder of silver dollars of the weight of 412½ grains troy of standard silver to deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than \$10, and receive therefor certificates of not less than \$10 each, corresponding with the denominations of the United States notes. It required that the coin deposited, or representing the certificates, should be retained in the Treasury for the payment of the same on demand, and that said certificates should be receivable for customs, taxes, and all public dues, and also authorized their reissue.

This act did not authorize their use as clearing-house certificates, nor make them available as reserve for the national banks.

Section 12, act of July 12, 1882, provides that the Secretary of the Treasury is authorized and directed to receive deposits of gold coin with the Treasurer or Assistant Treasurers of the United States, in sums not less than twenty dollars, and to issue certificates therefor in denominations of not less than twenty dollars each, corresponding with the denominations of United States notes. The coin deposited for or representing the certificates of deposit shall be retained in the Treasury for the payment of the same on demand. Said certificate shall be receivable for customs, taxes, and all public dues, and when so received may be reissued; and such certificates, as also silver certificates, when held by any national-banking association, shall be counted as part of its lawful reserve, and no national-banking association shall be a member of any clearing-house in which such certificates shall not be receivable in the settlement of clearing-house balances.

The amount of silver certificates outstanding on November 1, 1884, less the amount held by the Treasury, was \$100,741,561. The amount of gold certificates November 1, 1884, less the amount held by the Treasury, was \$87,865,570.

On September 30, 1884, the national banks held \$3,331,510 of silver certificates, and \$47,217,710 of gold certificates issued under the acts of March 3, 1863, and July 12, 1882.

LOANS AND RATES OF INTEREST.

The following table gives the classification of the loans of the banks in the city of New York, in Boston, Philadelphia, and Baltimore, in the other reserve cities, and in the remaining banks of the country at corresponding dates in each of the last three years:

OCTOBER 3, 1882.

Classification.	New York City.	Boston, Philadelphia, and Baltimore.	Other reserve cities.	Country banks.	Aggregate.
	50 banks.	102 banks.	91 banks.	2,026 banks.	2,269 banks.
On U. S. bonds on demand	\$1, 618, 687	\$265, 337	\$1, 532, 214	\$1, 851, 550	\$5, 267, 808
On other stocks, bonds, &c., on demand	89, 532, 760	31, 653, 098	22, 143, 725	39, 554, 649	182, 884, 232
On single-name paper without other security	21, 382, 572	26, 721, 688	16, 075, 330	83, 576, 480	147, 754, 806
All other loans	126, 507, 873	143, 297, 359	106, 531, 193	526, 041, 981	902, 379, 670
Totals	239, 041, 892	201, 937, 502	146, 282, 462	651, 024, 660	1, 238, 286, 516

OCTOBER 2, 1883.

Classification.	48 banks	103 banks.	97 banks.	2,253 banks.	2,501 banks.
On U. S. bonds on demand	\$2, 093, 526	\$344, 337	\$623, 679	\$1, 972, 232	\$5, 033, 774
On other stocks, bonds, &c., on demand	94, 321, 605	29, 638, 276	23, 099, 682	41, 518, 741	188, 578, 304
On single name paper without other security	19, 147, 049	24, 684, 110	17, 259, 584	87, 910, 589	149, 001, 332
All other loans	129, 546, 152	146, 149, 205	110, 381, 881	574, 760, 143	960, 897, 381
Totals	245, 108, 832	200, 815, 928	151, 364, 826	706, 161, 705	1, 303, 450, 791

SEPTEMBER 30, 1884.

Classification.	44 banks.	104 banks.	99 banks.	2,417 banks.	2,664 banks.
On U. S. bonds on demand	\$2, 933, 785	\$644, 017	\$268, 396	\$970, 691	\$4, 816, 889
On other stocks, bonds, &c., on demand	69, 805, 215	25, 763, 605	18, 573, 905	34, 050, 829	148, 193, 554
On single-name paper without other security	12, 559, 441	22, 458, 370	16, 239, 550	83, 816, 871	135, 074, 232
All other loans	120, 054, 836	150, 372, 086	107, 543, 129	574, 016, 071	951, 986, 122
Totals	205, 353, 277	199, 238, 078	142, 624, 980	692, 854, 462	1, 240, 070, 797

In the table below is given a full classification of the loans in New York City alone for the last five years:

Loans and discounts.	October 1, 1880.	October 1, 1881.	October 3, 1882.	October 2, 1883.	September 30, 1884.
	47 banks.	48 banks.	50 banks.	48 banks.	44 banks.
On indorsed paper	\$107, 058, 860	\$112, 049, 004	\$118, 692, 651	\$121, 644, 201	\$116, 010, 062
On single-name paper	27, 755, 152	26, 935, 878	21, 203, 573	19, 147, 051	12, 559, 443
On U. S. bonds on demand	3, 915, 077	2, 539, 928	1, 707, 687	2, 093, 527	2, 993, 785
On other stocks, &c., on demand	92, 630, 982	97, 249, 162	89, 532, 762	94, 321, 605	69, 805, 215
On real-estate security	1, 336, 513	236, 100	304, 732	184, 683	163, 397
All other loans	5, 731, 917	7, 747, 587	7, 600, 487	7, 717, 245	3, 881, 375
Totals	238, 428, 501	246, 757, 659	239, 041, 892	245, 108, 332	205, 353, 277

The attention of Congress has previously been called to section 5200 of the Revised Statutes, which places restrictions upon loans, and to the difficulty of enforcing its provisions. In cities where large amounts of produce are received and stored, it is represented that it is impossible for the banks to transact this class of business, if restricted to loans for an amount not exceeding in any instance one-tenth of their capital. It is true that the limitation does not apply to loans upon produce in transit, where the drafts are drawn on existing values; but if produce is stored, instead of being shipped, large loans cannot be made except in violation of law. In such case the Comptroller has no means of enforcing the law, except by bringing a suit for forfeiture of charter, and this course might result in great embarrassment to business, as well as loss to many innocent stockholders of the banks. It is evident that the law should be so amended as to exclude from the limitation mentioned legitimate loans upon produce or warehouse receipts, and some other classes of collateral security, as well as loans upon United States bonds.

RATES OF INTEREST IN NEW YORK CITY, AND IN THE BANK OF ENGLAND AND THE BANK OF FRANCE.

The average rate of interest in New York City for each of the fiscal years from 1874 to 1884, as ascertained from data derived from the Journal of Commerce and the Commercial and Financial Chronicle, was as follows:

1874, call loans, 3.8 per cent. ;	commercial paper, 6.4 per cent.
1875, call loans, 3.0 per cent. ;	commercial paper, 5.8 per cent.
1876, call loans, 3.3 per cent. ;	commercial paper, 5.3 per cent.
1877, call loans, 3.0 per cent. ;	commercial paper, 5.2 per cent.
1878, call loans, 4.4 per cent. ;	commercial paper, 5.1 per cent.
1879, call loans, 4.4 per cent. ;	commercial paper, 4.4 per cent.
1880, call loans, 4.9 per cent. ;	commercial paper, 5.3 per cent.
1881, call loans, 3.8 per cent. ;	commercial paper, 5.0 per cent.
1882, call loans, 4.4 per cent. ;	commercial paper, 5.4 per cent.
1883, call loans, 5.7 per cent. ;	commercial paper, 5.7 per cent.
1884, call loans, 2.4 per cent. ;	commercial paper, 5.6 per cent.

The average rate of discount of the Bank of England for the same years was as follows:

During the calendar year ending December 31, 1874, 3.69 per cent.
During the calendar year ending December 31, 1875, 3.23 per cent.
During the calendar year ending December 31, 1876, 2.61 per cent.
During the calendar year ending December 31, 1877, 2.91 per cent.
During the calendar year ending December 31, 1878, 3.78 per cent.
During the calendar year ending December 31, 1879, 2.50 per cent.
During the calendar year ending December 31, 1880, 2.76 per cent.
During the calendar year ending December 31, 1881, 3.49 per cent.*
During the calendar year ending December 31, 1882, 4.10 per cent.*
During the calendar year ending December 31, 1883, 3.57 per cent.†
During the fiscal year ending June 30, 1884, 2.8 per cent.†

In the calendar year ending December 31, 1883, the rate of discount of the Bank of England was increased three times, and three times reduced. During the fiscal year ending June 30, 1884, the rate was increased once and decreased five times. The present rate is 5 per cent.

The average rate of interest in New York City for the four months previous to November 8, 1884, was on call loans 1.4 per cent., and on commercial paper 5.6 per cent.; the rate of interest on that date was on call loans 1 to 2 per cent., and on commercial paper 5 to 6 per cent.

* From the Financial Chronicle only. † From the London Bankers' Magazine.

The rate of discount in the Bank of France, which was lowered from 4 to $3\frac{1}{2}$ per cent. on March 23, 1882, was lowered to 3 per cent. on February 23, 1883. The average rate of discount during the year 1883 was 3.08 per cent.

The number of trade bills admitted to discount in the Bank of France during the year 1883 was 5,047,179, representing a sum of \$956,569,720. Of this number of bills there were 13,069 bills of \$2.08 and under; 548,720 bills from \$2.29 to \$10; 787,481 bills from \$10.21 to \$20; 3,697,909 bills above \$20. That is to say, nearly a fourth part in bills under \$20.21. The number of trade bills under \$20 steadily increases. In 1880 there were 1,014,412 of these small discounted bills; in 1881, 1,160,945; in 1882, 1,224,326, and in 1883 they have increased to 1,349,250.

The governor of the Bank of France in his report of its transactions for the year 1882 said, "These figures will show how great are the services rendered by the bank to the retail trade of Paris."

INTEREST ON DEPOSITS.

The practice of paying interest on deposits by the national banks has been the subject of discussion for some time past. It is the custom of the country banks to pay interest on current accounts, and also to issue certificates of deposit bearing interest, which latter usually state upon their face that no interest will be paid upon the same unless the deposit remains with the bank for three, six, nine, or twelve months, as the case may be.

Banks located in the cities, where a portion of the lawful money reserve of country banks may legally be kept, have been for many years in the habit of paying interest upon the daily balances of the accounts of their country depositors. Owing to the fact that the banks in the reserve cities other than New York keep large current accounts with their correspondents in that city, who in turn pay interest on the average daily balances of their correspondents, the result is that in times of easy money large sums accumulate in the city of New York subject to interest on current account. It is believed that this accumulation of money in the New York banks occasioned by this custom has a tendency to encourage speculation in stocks, as these banks are compelled to find some use for the money deposited with them on which they are in turn compelled to pay interest, and as this money is liable to be called for at any time, it is necessary to make loans payable on demand, and dealers in stocks called on the stock exchange, which theoretically can be readily sold at any time, are in consequence enabled to obtain money for speculation by pledging these securities as collateral and agreeing to repay the sum advanced on demand. The panic of 1873 and the financial troubles of May, 1884, have shown that these so-called demand loans are of such a character that the banks are not always able to realize upon them in case of emergency. The members of the New York Clearing-House Association, after the panic of 1873, discussed the abolition of the payment of interest upon current accounts. Again, upon the 4th of June, 1884, the association endeavored to have its members agree to discontinue the payment of interest on daily balances, but owing to the persistent dissent of a few members the association was unable to make the arrangement.

While the united action of the Clearing-House Association in favor of the abolition of the payment of interest on deposits would doubtless have great effect, yet so long as it is the almost universal custom of banks, State and national, and of private bankers throughout the coun-

try, to pay such interest, it is probable that if the associated banks should discontinue the practice, they would do so to their own great detriment and loss of business. Many of the accounts of country banks and out-of-town correspondents would be transferred to the trust companies, State banks, and private bankers who are not members of the association, and who would not be bound by its regulations, and for this and other reasons it seems very difficult to bring about an absolute cessation of the practice. Until all the bankers in the principal cities of the country agree to discontinue the payment of interest, it is probable that it will continue to be paid upon current accounts.

It has been held by the courts that the conferring of special powers upon national banking associations prohibited them from the exercise of certain other powers not specifically conferred, and the decisions of the United States courts seem to indicate that it is unlawful for a national bank to borrow money to lend again or to receive deposits payable at fixed future dates with interest thereon.

Notwithstanding the fact that it has been held that national banks could not receive deposits payable otherwise than on demand, it is possible that, in view of the fact that the custom of purchasing deposits by the payment of interest is so universal, the courts might hold that national banks would have the same rights as other bankers to receive deposits subject to repayment upon a notice of from five to thirty days, and if this should be the case it is submitted that they should pay interest only upon deposits of this character, for there can be no doubt that it is extremely injudicious to receive current accounts payable *on demand* subject to interest. It would appear that if this course was adopted two classes of accounts would have to be maintained with most of the country correspondents of national banks in reserve cities, as it would be impracticable for a national bank in the interior to have any portion of its reserve deposited in such a manner that it could not be drawn upon demand. In view of the facts as stated, it is doubtful if any legislation upon this matter should be had which would discriminate against the national banks.

It is a question if in the business of banking it is not a correct principle to use every legitimate means to bring together an aggregation of funds for the purpose of carrying on large commercial transactions incident to the business of handling produce and carrying on the jobbing and other trades, which would otherwise be impossible. It is believed by many that the financial supremacy of London has been partially brought about by the custom of the bankers of that city of purchasing deposits and stimulating the accumulation of funds by the payment of interest. While the London joint-stock banks do not pay interest on their customers' accounts as a rule, they do pay interest on deposits on demand at a low rate, and at a higher rate where the money is left on seven days' and other longer notice, and enormous sums are constantly on deposit in London subject to interest in this manner.*

In some instances the money must be left for a month. These deposits are received from the general public, and also very largely from country correspondents. It is the custom, however, for the London banks to charge a commission, generally a fixed sum, but sometimes varying with the transactions, upon the business done with their correspondents in the country. The private bankers of London also pay interest in the same manner, and in many instances allow interest upon their

*For information relating to customs of London bankers in regard to paying interest on deposits, the Comptroller is indebted to Mr. W. Talbot Agar, secretary of the Institute of Bankers, London, England.

customers' accounts, payable on demand. The rate of interest allowed on deposits in the city of London is usually but from one to one and a half per cent. per annum below the Bank of England rate for the time being on discounts. The country banks throughout the United Kingdom are in the habit of allowing interest on deposits and current accounts, to offset which, to a certain extent, they usually charge a commission on the transactions of their customers.

The following table exhibits the rate of interest charged by the banks and bankers of London for discounts, and also the rate of interest allowed on deposits during 1882, 1883, and first half of 1884:

	Second half of 1882, per cent. per annum.	First half of 1883, per cent. per annum.	Second half of 1883, per cent. per annum.	First half of 1884, per cent. per annum.
Average market rate of discount.....	£. s. d. 3 9 3	£. s. d. 3 4 3	£. s. d. 2 17 1	£. s. d. 2 5 5
Average allowance on deposits	3 0 6	2 12 11	2 8 10	1 16 5
Profit margins	0 8 9	0 11 4	0 8 3	0 9 0

NOTE.—London Bankers' Magazine, July, 1884.

RESERVE.

The following table exhibits the amount of net deposits, and the reserve required thereon by the act of June 20, 1874, together with the amount and classification of reserve held by the national banks in New York City, in the other reserve cities, and by the remaining banks, at the dates of their reports in October of each year from 1875 to 1883, and on September 30, 1884:

NEW YORK CITY.

	Num- ber of banks.	Net de- posits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other law- ful money.	Due from agents.	Redemp- tion fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 1, 1875....	48	202.3	50.6	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876....	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877....	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878....	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879....	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880....	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881....	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882....	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883....	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884..	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7

OTHER RESERVE CITIES.

Oct. 1, 1875....	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876....	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877....	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878....	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879....	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880....	184	289.4	72.4	105.2	36.3	28.3	25.0	48.2	3.7
Oct. 1, 1881....	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882....	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883....	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884..	203	307.9	77.0	99.0	32.2	30.3	23.3	32.3	3.1

STATES AND TERRITORIES.

	Num- ber of banks.	Net de- posits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other law- ful money.	Due from agents.	Redemp- tion fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 1, 1875.....	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.5
Oct. 2, 1876.....	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877.....	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878.....	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879.....	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880.....	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881.....	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
Oct. 3, 1882.....	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883.....	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
Sept. 30, 1884.....	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5

SUMMARY.

Oct. 1, 1875.....	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.2
Oct. 2, 1876.....	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877.....	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878.....	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
Oct. 2, 1879.....	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880.....	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881.....	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882.....	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883.....	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884.....	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3

The following table, compiled from returns made to the clearing-house by the national banks in New York City, exhibits the movement of their reserve, weekly, during October, for the last nine years.

Week ending—	Specie.	Legal tend- ers.	Total.	Ratio of reserve to—	
				Circula- tion and deposits.	Deposits.
				Per cent.	Per cent.
October 7, 1876.....	\$17,682,600	\$45,535,600	\$63,218,200	30.5	32.4
October 14, 1876.....	16,233,600	43,004,600	59,238,200	28.8	31.1
October 21, 1876.....	15,577,500	41,421,700	56,999,200	27.8	30.0
October 28, 1876.....	14,011,600	41,645,600	55,657,200	28.0	30.3
October 6, 1877.....	14,665,600	36,168,300	50,833,900	27.0	29.5
October 13, 1877.....	14,726,500	35,178,900	49,905,400	26.7	29.2
October 20, 1877.....	14,087,400	35,101,700	49,189,100	26.5	29.0
October 27, 1877.....	15,209,000	34,367,800	49,576,800	26.8	29.4
October 5, 1878.....	14,995,800	38,304,900	53,300,700	25.7	28.4
October 12, 1878.....	12,184,600	37,685,100	49,869,700	24.4	27.0
October 19, 1878.....	13,531,400	36,576,000	50,107,400	24.7	27.3
October 26, 1878.....	17,384,200	35,690,500	53,074,700	25.8	28.5
October 4, 1879.....	18,979,600	34,368,000	53,347,600	23.3	25.8
October 11, 1879.....	20,901,800	32,820,300	53,722,100	23.4	25.9
October 18, 1879.....	24,686,500	29,305,200	53,991,700	23.5	26.1
October 25, 1879.....	25,636,000	26,713,900	52,349,900	23.0	25.5
October 2, 1880.....	59,823,700	11,129,100	70,952,800	25.4	26.4
October 9, 1880.....	62,521,300	10,785,000	73,306,300	25.4	27.2
October 16, 1880.....	62,760,600	10,939,200	73,699,800	25.5	27.1
October 23, 1880.....	60,888,200	10,988,200	71,876,400	24.9	26.6
October 30, 1880.....	61,471,600	10,925,000	72,396,600	25.0	26.7
October 1, 1881.....	54,954,600	12,150,400	67,105,000	23.1	24.8
October 8, 1881.....	53,287,900	12,153,800	65,441,700	23.1	24.9
October 15, 1881.....	51,008,300	12,452,700	63,461,000	23.2	25.0
October 22, 1881.....	54,016,200	12,496,500	66,512,700	24.6	26.6
October 29, 1881.....	55,961,200	12,947,900	68,909,100	25.6	27.4
October 7, 1882.....	47,016,000	18,384,500	65,400,500	24.0	26.3
October 14, 1882.....	48,281,000	18,002,700	66,283,700	24.7	26.6
October 21, 1882.....	49,518,200	17,023,900	66,542,100	25.0	26.8
October 28, 1882.....	48,374,200	17,204,700	65,578,900	24.8	26.5
October 6, 1883.....	51,586,700	20,122,500	71,709,200	25.5	27.0
October 13, 1883.....	50,894,000	21,145,800	72,039,800	25.4	26.8
October 20, 1883.....	47,262,900	20,719,700	67,982,600	24.5	25.9
October 27, 1883.....	46,372,800	20,617,600	66,990,400	24.5	25.9
October 4, 1884.....	67,470,800	25,817,300	93,287,900	34.5	36.3
October 11, 1884.....	68,922,500	27,654,100	96,576,600	35.2	36.9
October 18, 1884.....	67,579,400	27,875,500	95,454,900	34.8	36.5
October 25, 1884.....	67,638,000	27,354,200	94,992,200	34.6	36.3

STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS.

The act of Congress of February 19, 1873, section 333 of the United States Revised Statutes, requires the Comptroller to obtain from authentic sources, and report to Congress, statements exhibiting under appropriate heads the resources and liabilities of such banks and savings banks as are organized under the laws of the several States and Territories. In compliance with this act he has presented annually in the appendices to his reports the resources and liabilities of these corporations, so far as it has been possible to obtain them. Through the courtesy of State officers, returns of State banks, savings banks, and trust and loan companies have during the past year been received from twenty-two States. Many of the States and Territories, including Virginia, West Virginia, North Carolina, Alabama, Arkansas, Tennessee, Illinois, Kansas, Oregon, and Dakota, do not require periodical returns of the condition of the different classes of banks organized under their laws.

From these returns the following abstract has been compiled showing the resources and liabilities of State banks and trust companies for the last four years, the number reporting in 1881 being 683; in 1882, 704; in 1883, 788; and in 1884, 852:

	1881.	1882.	1883.	1884.
	683 banks.	704 banks.	788 banks.	852 banks.
RESOURCES.				
Loans and discounts	\$352, 725, 986	\$404, 574, 420	\$462, 380, 585	\$489, 067, 519
Overdrafts	1, 407, 695	1, 373, 116	1, 493, 638	1, 630, 474
United States bonds	27, 680, 025	25, 673, 984	22, 725, 596	25, 708, 789
Other stocks, bonds, &c	42, 330, 957	45, 658, 783	52, 405, 724	59, 331, 877
Due from banks	54, 662, 829	57, 973, 718	63, 270, 664	65, 354, 146
Real estate	21, 896, 772	19, 915, 682	20, 160, 647	21, 211, 182
Other assets	11, 941, 741	13, 685, 205	14, 190, 044	10, 513, 813
Expenses	1, 136, 427	1, 193, 345	1, 131, 586	1, 235, 079
Cash items	16, 900, 762	18, 546, 073	35, 206, 862	28, 308, 216
Specie	17, 925, 628	17, 902, 760	18, 255, 300	26, 928, 737
Legal tenders, bank notes, &c	27, 391, 317	27, 322, 912	28, 259, 069	32, 659, 605
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457
LIABILITIES.				
Capital stock	112, 111, 325	113, 361, 931	125, 233, 036	133, 958, 951
Circulation	274, 941	286, 391	187, 978	177, 554
Surplus fund	27, 857, 976	31, 504, 352	34, 575, 461	41, 675, 486
Undivided profits	12, 237, 320	14, 758, 438	18, 076, 610	22, 337, 961
Dividends unpaid	576, 413	577, 419	465, 011	499, 017
Deposits	373, 032, 632	426, 677, 092	500, 374, 217	514, 111, 591
Due to banks	19, 105, 664	18, 409, 351	20, 918, 936	27, 886, 996
Other liabilities	30, 303, 868	28, 245, 024	24, 643, 364	20, 301, 901
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457

The foregoing table was prepared from all the New England States, except Maine; from four Middle States, not including Delaware; and from all the Western States, excepting Illinois, Kansas, and Nebraska. The only Southern States from which reports have been received were South Carolina, Georgia, Louisiana, Texas, Kentucky, and Missouri. The only Pacific States were California and Colorado. There are no State banks in Maine, but one in New Hampshire, seven in Vermont, and none in Massachusetts. There are, however, six trust and loan companies in the latter State, one in Rhode Island, and six in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of 629 savings banks in 1881 and 1882; 630 in 1883, and 636 in 1884:

	1881.	1882.	1883.	1884.
	629 banks.	629 banks.	630 banks.	636 banks.
RESOURCES.				
Loans on real estate	\$307,096,158	\$307,089,227	\$328,197,858	\$358,686,040
Loans on personal and collateral security ..	95,817,641	128,483,698	155,874,522	141,457,111
United States bonds	210,845,514	237,786,442	219,017,313	196,226,202
State, municipal, and other bonds and stocks	159,819,942	206,291,274	190,629,915	222,218,006
Railroad bonds and stocks	27,069,048	32,994,578	41,695,701	50,994,579
Bank stock	33,249,203	35,365,717	36,587,817	37,929,754
Real estate	41,987,674	39,882,429	37,224,601	34,467,276
Other assets	37,408,163	11,047,346	53,235,771	69,166,584
Expenses	135,572	132,204	144,223	156,944
Due from banks	40,603,641	38,977,135	43,184,629	52,358,971
Cash	13,758,106	14,932,015	12,998,594	14,079,452
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919
LIABILITIES.				
Deposits	891,961,142	966,797,081	1,024,856,787	1,073,294,955
Surplus fund	60,289,905	69,454,512	72,784,155	82,395,717
Undivided profits	10,325,800	11,136,219	15,738,223	16,904,753
Other liabilities	5,213,815	5,594,253	5,411,779	5,145,494
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919

The foregoing table includes the returns from six New England States, from four Middle States, not including Delaware; from the States of Ohio, Indiana, California, and the District of Columbia. The aggregate of loans in the New England States is \$238,905,262 and of deposits \$475,358,305. In the Middle States the aggregate of loans is \$163,328,406 and of deposits \$522,771,526.

Some of the largest savings banks in the city of Philadelphia, organized under old charters, are not required to make reports to any State officer. Returns directly received from four of these banks having deposits amounting to \$34,031,154, are included in the returns from the State of Pennsylvania.

The savings banks' deposits, given in the foregoing table for 1884, based upon reports made to State authorities, are \$1,073,294,955, and the deposits of the State banks and trust companies were \$514,111,591. These returns do not include bank deposits. The deposits of the national banks on October 1, 1884, exclusive of those due to banks, were \$989,320,509. No just comparison of the deposits of national banks with those of savings banks and State banks and trust companies can be made, owing to the fact that the reports of many of the latter classes of banks were made to the State authorities in 1883 or in January, 1884, and do not show the effects of the business depression resulting from the failures during the year 1884.

The total population of New England, according to the census of 1880, was 4,010,529, and the number of open deposit accounts of the savings banks in the year 1884 is 1,430,857, which is equal to nearly 35.7 accounts to each one hundred of the entire population. The average amount of each account is \$332.21, and if the total deposits were divided

among the entire population, the average sum of \$118.52 could be given to each individual.

The deposits of the savings banks in the State of New York were \$431,080,010, while the population is 5,082,871, showing that an equal distribution of the savings banks' deposits among the entire population of the State would give \$84.81 to each individual.

Tables showing the aggregate resources and liabilities of State banks, trust companies, and savings banks in each State, from which returns have been received from the State authorities, appear in the appendix. A table is also there given showing, by States, the number of savings banks' depositors, and the average amount due to each in 1883 and 1884.

The Comptroller has for the last eight years compiled the returns received by the Commissioner of Internal Revenue from the State and savings banks and private bankers for purposes of taxation, showing the average amount of their capital and deposits for each six months, and the amounts invested in United States bonds. The law requiring such returns to be made has not been repealed, but as the tax on capital and deposits ceased on November 30, 1882, it is not expected that such returns will hereafter be transmitted. The Comptroller must therefore depend exclusively for this information upon the returns to be received from the officers of the different States, and when such returns are required to be made they are, as a rule, promptly and courteously forwarded to this office in reply to his request.

The legislature of Missouri recently passed a law requiring all banks in the State to make reports in the month of December. With a view of rendering this system of reports more complete and effective than at present, the Comptroller prepared in the year 1876 the form of a bill, which is herewith presented; and it is respectfully suggested to members of Congress and State officers residing in those States where no returns are required that, if approved by them, they shall lend the weight of their influence to procure the enactment of a law, similar in form, by the legislatures of their respective States. It may be mentioned that a bill, substantially the same as that here presented, has been passed by the legislature of Ohio.

A BILL to provide for obtaining and publishing reports of banks, savings institutions, and trust companies organized under State laws.

Be it enacted, That each and every banking institution, organized under the laws of this State, shall make a report to the auditor of state, showing the condition thereof before the commencement of business on the first Monday in the months of January, April, July, and October of each year.

SEC. 2. That the auditor of state shall issue his requisition upon all banking institutions, for the reports required to be made by section 1 of this act, a convenient number of days prior to the first day of January, April, July, and October, in each year, and each banking institution shall, upon receipt thereof, immediately forward to the auditor a balanced report of its condition, verified by the oath or affirmation of one or more of the officers of such institution, and shall also publish such report in full at its own expense, in a newspaper issued at the place where the institution is located, or, if there be no newspaper in that place, then in the one nearest thereto; and any banking institution neglecting to make and transmit to the auditor of state, and publish, such reports, shall, after the expiration of five days from the receipt of the requisition therefor, be subject to a penalty of thirty dollars for each day's delay, which penalty may be collected by suit to be brought by the auditor of state, or by any creditor of the association, before any court of competent jurisdiction in the district wherein such banking institution is located; and all sums of money collected for penalties under this section shall be paid into the treasury of the State.

SEC. 3. That banks, trust companies, savings banks, and other banking institu-

REPORT ON THE FINANCES.

tions, having capital stock, shall report their resources and liabilities in the following form:

Report of the condition of The _____, at _____, in the State of _____, before the commencement of business on the first Monday of _____, 187-.

DR.

CR.

Resources.	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Capital stock paid in		
2. All other loans and discounts			2. Surplus fund		
3. Overdrafts			3. Undivided profits		
4. United States bonds on hand			4. State-bank notes outstanding		
5. State bonds			5. Dividends unpaid		
6. Other stocks, bonds, and mortgages			6. Individual deposits		
7. Due from other banks and bankers			7. Due to banks and bankers		
8. Real estate			8. Notes and bills rediscounted		
9. Furniture and fixtures			9. Bills payable		
10. Current expenses					
11. Premium on bonds					
12. Cash items					
13. Gold coin, \$—; silver coin, \$—					
14. National-bank notes					
15. United States notes					
Total			Total		

STATE OF _____,
County of _____,
Sworn to and subscribed before me this _____ day
of _____, 187-.

I, _____, of The _____, do
solemnly swear that the above statement is true,
to the best of my knowledge and belief.

Cashier.

SEC. 4. Savings banks and other banking institutions having no capital stock shall report their resources and liabilities in the following form:

Report of the condition of The _____, at _____, in the State of _____, before the commencement of business on the first Monday of _____, 187-.

DR.

CR.

Resources.	Dollars.	Cts.	Liabilities.	Dollars.	Cts.
1. Loans on real estate			1. Individual deposits		
2. Loans on United States and State stocks			2. Due to banks and bankers		
3. Loans on other stocks and bonds			3. Undivided profits		
4. All other loans			4. Other liabilities		
5. United States bonds on hand					
6. State bonds on hand					
7. Other stocks and bonds					
8. Real estate					
9. Furniture and fixtures					
10. Expenses					
11. Due from banks and bankers					
12. Specie					
13. National-bank and United States currency					
14. All other assets					
Total			Total		

STATE OF _____,
County of _____,
Sworn to and subscribed before me this _____ day
of _____, 187-.

I, _____, of The _____, do
solemnly swear that the above statement is true,
to the best of my knowledge and belief.

Cashier.

And such banks shall also furnish, with their reports, the following information: The number of open accounts, and the rate per centum of dividends or interest on deposits, for the past year.

SEC. 5. That the auditor of state shall compile the reports received by him under this act, and the tables so compiled shall be printed quarterly for distribution when prepared, and shall be transmitted by him to the legislature at the beginning of each session thereof.

PRIVATE BANKERS.

The first official information relating to the private bankers of the country published by this office was contained in a table in the Comptroller's report for 1880. The law requiring private bankers to make returns for taxation purposes having been repealed, it is now impossible to obtain authentic information with reference to them. A table will be found in the appendix giving information on this subject for the six months ending November 30, 1882, being the last semi-annual period for which they were required to make returns of the amount of their deposits, &c., for taxation, and also similar information for preceding years.

TAXATION.

The law imposing a tax upon the capital and deposits of national banks, State banks, and private bankers was repealed by the act of March 3, 1883.

The only United States tax now paid by the national banks is the semi-annual duty of one-half of 1 per cent. upon the average amount of their notes in circulation during the preceding six months. The prohibitory tax of 10 per cent. upon State bank circulation paid out, as provided by section 3412 of the Revised Statutes, is also still in force.

Section 5173 of the Revised Statutes provides that the expenses of the Bureau of the Comptroller of the Currency, including those of the plates and dies used for the printing of national bank notes and of the printing of such notes, shall be paid out of the proceeds of the tax on circulation.

The act of June 20, 1874, provides for the redemption of national bank notes in the office of the Treasurer of the United States, and that the cost of such redemptions shall be paid by the banks, and that the cost of the plates for printing, up to that time paid out of the proceeds of the tax on circulation, shall thereafter be paid from the proceeds of an assessment upon the banks. Section 6 of the act of July 12, 1882, for extending the corporate existence of national banking associations, provides that the cost of engraving plates for the issue of circulation of new design, required by the section, should also be paid by the banks. It was the evident intention of the enactors of the original banking law that all the expenses which were incurred by the Government in preparing circulation to be issued to national associations, as well as the expenses of carrying on the Bureau of the Comptroller of the Currency and enforcing the restrictions of the national banking laws, should be defrayed from the tax on circulation. As has been seen, this principle was changed by the act of June 20, 1874, which, without abolishing the tax on circulation, imposed on the banks the expense of the redemption of their notes and of the printing of their plates, and that this course was followed in the act of July 12, 1882. In lieu of this additional expense, however, the act of June 20, 1874, abolished the requirement of keeping in bank a reserve of legal-tender notes and specie for the redemption of circulation. As has been suggested elsewhere in the report, the abolishment of the tax on circulation would be a ready and simple way of avoiding the contraction of national bank circulation, now constantly going on, on account of the small profit to the banks in keeping up their issues, and if abolished the expenses of the Bureau of the Comptroller of the Currency could be paid by a pro rata assessment on the banks, as is now done in the case of the expenses of the redemption of their notes by the Treasurer of the United States, and in the case of the expense of preparing plates for printing the notes.

The total expense of the office of the Comptroller of the Currency from its organization to June 30, 1884, was \$5,840,923.99, and the ex-

pense for the year ending on that date \$230,224.92. The tax on circulation for the year ending on the same date was \$3,024,668.24. The total taxes collected from the national banks to the end of the present fiscal year are shown in the following table:

Years.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,263,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	652,296 16	7,249,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880.....	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881.....	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
1882.....	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
1883.....	3,132,006 73	*2,773,790 46	*269,976 43	6,175,773 62
1884.....	3,024,668 24			3,024,668 24
Aggregates.....	58,410,193 21	60,940,067 16	7,855,887 74	127,206,148 11

* Six months to June 1, 1883.

The following table exhibits the taxes upon the circulation, deposits, and capital of banks, other than national, collected by the Commissioner of Internal Revenue from 1864 to November 1, 1882, the date upon which the taxation of capital and deposits ceased:

Years.	On circulation.	On deposits.	On capital.	Totals.
1864.....	\$2,056,996 30	\$780,723 52		\$2,837,719 82
1865.....	1,993,661 84	2,043,841 08	\$903,367 98	4,940,870 90
1866.....	990,278 11	2,099,635 83	374,074 11	3,463,988 05
1867.....	214,298 75	1,355,395 98	476,867 73	2,046,562 46
1868.....	28,669 88	1,438,512 77	399,562 90	1,866,745 55
1869.....	16,565 05	1,794,417 63	445,071 49	2,196,054 17
1870.....	15,419 94	2,177,576 46	827,087 21	3,020,083 61
1871.....	22,781 92	2,702,196 84	919,262 77	3,644,241 53
1872.....	8,919 82	3,643,251 71	976,057 61	4,628,229 14
1873.....	24,778 62	3,009,302 79	736,950 05	3,771,031 46
1874.....	16,738 26	3,453,544 26	916,878 15	3,387,160 67
1875.....	22,746 27	2,972,260 27	1,102,241 58	4,097,248 12
1876.....	17,947 67	2,999,530 75	989,219 61	4,006,698 03
1877.....	5,430 16	2,896,637 93	927,661 24	3,829,729 33
1878.....	1,118 72	2,593,687 29	897,225 84	3,492,031 85
1879.....	13,903 29	2,354,911 74	830,068 56	3,198,883 59
1880.....	28,773 37	2,510,775 43	811,436 48	3,350,985 28
1881.....	4,295 08	2,946,906 64	811,006 35	3,762,208 07
1882.....	4,285 77	4,096,102 45	1,153,070 25	5,253,458 47
1882*.....		1,993,026 02	489,033 53	2,482,059 55
Aggregates.....	5,487,608 82	48,802,237 39	14,986,143 44	69,275,989 65

* Six months to November 30, 1882.

The shares of national banks are still subject to State taxation, and in previous reports tables exhibiting the average rates paid by national banks in the several States and Territories have been given, for purposes of comparison and to show the total burden of taxation heretofore borne by the national banks.

The national banks having been relieved of the United States tax on deposits, it has been thought unnecessary to continue the collection of information in reference to State taxation, which can only be obtained from separate returns to be made by each bank to this office. Complaints are from time to time received indicating that in some States there is an unfavorable discrimination made in the taxation of national banks, as compared with that of State institutions doing business of a

similar character. The United States Supreme Court has, however, in several instances shown that when cases of discrimination are properly brought to its attention it will sustain the Federal law. It is, moreover, doubtful whether Congress, by any law short of one taking from the States the right to tax national-bank shares, could prevent occasional instances of discrimination in assessments, but it is believed that in most of the States the intention is to place the taxation of national banks on the same footing with other institutions doing a similar business.

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION.

The acts of February 25, 1862, July 11, 1862, and March 3, 1863, each authorized the issue of 150 millions dollars of legal-tender notes, making an aggregate of 450 millions of dollars.

On February 3, 1864, the amount of such notes outstanding was \$449,479,222, which was the highest amount outstanding at any one time. The act of June 30, 1864, provided that the total amount of United States notes issued, or to be issued, should not exceed 400 millions of dollars, and such additional sum, not exceeding 50 millions, as might be temporarily required for the redemption of temporary loans.

By the act of June 20, 1874, the maximum amount was fixed at 382 millions. Section 3, act of January 14, 1875, authorized an increase of the circulation of national banks in accordance with existing law, without respect to the limit previously existing, and required the Secretary of the Treasury to retire legal-tender notes to an amount equal to 80 per cent. of the national-bank notes thereafter issued, until the amount of such legal-tender notes outstanding should be 300 millions and no more. Under the operations of this act \$35,318,984 of legal-tender notes were retired, leaving the amount in circulation on May 31, 1878, the date of the repeal of the act, \$346,681,016, which is the amount now outstanding.

In the following table are given the amount and kinds of the outstanding currency of the United States and of the national banks on January 1 of each year from 1866 to 1884, and on November 1, 1884, to which is prefixed the amount on August 31, 1865, when the public debt reached its maximum:

Date.	United States issues.			Notes of national banks, including gold notes.	Aggregate.	Currency price of \$100 gold.	Gold price of \$100 currency.
	Legal-tender notes.	Old demand notes.	Fractional currency.				
Aug. 31, 1865....	\$432,553,912	\$402,965	\$26,344,742	\$176,213,955	\$635,515,574	\$144 25	\$69 32
Jan. 1, 1866....	425,839,319	392,670	26,000,420	236,636,098	688,867,907	144 50	69 20
Jan. 1, 1867....	380,276,160	221,632	28,732,812	298,588,419	707,819,023	133 00	75 18
Jan. 1, 1868....	356,000,000	159,127	31,597,583	299,846,206	687,602,916	133 25	75 04
Jan. 1, 1869....	356,000,000	128,098	34,215,715	299,747,569	690,091,382	135 00	74 07
Jan. 1, 1870....	356,000,000	113,098	39,762,664	299,629,322	695,505,084	120 00	83 33
Jan. 1, 1871....	356,000,000	101,086	39,995,089	306,307,672	702,403,847	110 75	90 29
Jan. 1, 1872....	357,500,000	92,801	40,767,877	328,465,431	726,826,109	109 50	91 32
Jan. 1, 1873....	358,557,907	84,387	45,722,061	344,582,812	748,947,167	112 00	89 28
Jan. 1, 1874....	378,401,702	79,637	48,544,792	350,848,236	777,874,367	110 25	90 70
Jan. 1, 1875....	382,000,000	72,317	46,390,598	354,128,250	782,591,165	112 50	88 89
Jan. 1, 1876....	371,827,220	69,642	44,147,072	346,479,756	762,523,690	112 75	88 69
Jan. 1, 1877....	366,055,084	65,462	26,348,206	321,595,606	714,064,358	107 00	93 46
Jan. 1, 1878....	349,943,776	63,532	17,764,109	321,672,505	689,443,922	102 87	97 21
Jan. 1, 1879....	346,681,016	62,355	16,108,159	323,791,674	686,642,884	100 00	100 00
Jan. 1, 1880....	346,681,016	61,030	15,674,304	342,387,336	704,804,006	100 00	100 00
Jan. 1, 1881....	346,681,016	60,745	15,523,464	344,355,203	706,620,428	100 00	100 00
Jan. 1, 1882....	346,681,016	59,920	15,451,861	362,421,988	724,614,785	100 00	100 00
Jan. 1, 1883....	346,681,016	59,295	15,398,008	361,882,791	724,021,110	100 00	100 00
Jan. 1, 1884....	346,681,016	58,640	15,365,362	349,949,352	712,054,410	100 00	100 00
Nov. 1, 1884....	346,681,016	58,290	15,350,213	*333,007,772	695,097,291	100 00	100 00

* Includes \$534,079 notes of gold banks, and omits \$552,041 mutilated currency.

The act of June 20, 1874, provided that any national banking association might withdraw its circulating notes upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000. Under this act and on account of liquidating and insolvent banks, and under the act of July 12, 1882, which provides for a deposit of lawful money to retire the circulation of national banks whose corporate existence has been extended, \$213,047,258 of lawful money has been deposited with the Treasurer. This includes \$2,583,720 for the redemption of the notes of national gold banks, and \$4,135,470 for the redemption of national bank notes under section 6 of the act of July 12, 1882. Since June 20, 1874, \$175,150,769 of bank notes have been redeemed, destroyed, and retired. This includes \$2,129,641 of the notes of national gold banks and \$1,000,307 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

In the following table* are shown, by States, the amount of circulation issued and retired during the year ending November 1, 1884, and the total amount issued and retired since June 20, 1874:

States and Territories.	Circulation issued.	Circulation retired.		
		Act of June 20, 1874.	Liquidating banks.	Total.
Maine.....	\$85,664	\$127,400	\$89,915 00	\$217,315 00
New Hampshire.....		73,500	76,834 00	150,334 00
Vermont.....	107,990	363,400	124,266 00	487,666 00
Massachusetts.....	1,895,970	5,173,990	547,192 00	5,721,182 00
Rhode Island.....		497,970	1,800 00	499,770 00
Connecticut.....	54,500	772,800	102,480 00	875,280 00
New York.....	1,997,570	4,339,955	1,072,682 00	5,412,637 00
New Jersey.....	197,090	795,750	185,309 00	981,059 00
Pennsylvania.....	1,054,390	2,355,030	816,444 00	3,171,474 00
Delaware.....	77,400	20,100		26,100 00
Maryland.....	86,850	564,840	1,111 00	565,951 00
District of Columbia.....		15,400	5,190 00	20,590 00
Virginia.....	29,250	172,600	28,950 00	201,580 00
West Virginia.....	47,240	25,000	5,989 00	39,989 00
North Carolina.....	9,900	240,200	26,235 00	266,435 00
South Carolina.....	11,300	51,500		51,500 00
Georgia.....	24,300	114,550	12,072 00	126,622 00
Florida.....	11,240			
Alabama.....	45,000	190,700	22,564 00	213,264 00
Mississippi.....	22,500		85 00	85 00
Louisiana.....	45,000	34,400	3,950 00	38,350 00
Texas.....	502,390	128,904	10,082 00	138,886 00
Arkansas.....		6,400	2,830 00	9,230 00
Kentucky.....	222,790	600,270	77,771 00	678,041 00
Tennessee.....	191,240	163,150	97,607 00	260,757 00
Missouri.....	79,930	383,650	60,681 00	444,331 00
Ohio.....	439,590	1,432,060	1,025,236 50	2,457,296 50
Indiana.....	54,000	594,380	515,076 00	1,109,456 00
Illinois.....	363,820	817,160	309,062 00	1,126,222 00
Michigan.....	224,950	610,260	404,629 00	1,014,889 00
Wisconsin.....	259,390	221,330	128,331 00	349,661 00
Iowa.....	252,100	477,430	167,570 00	645,000 00
Minnesota.....	252,050	164,860	124,363 00	289,223 00
Kansas.....	396,760	87,480	24,269 00	111,749 00
Nebraska.....	343,020	47,950	14,266 00	62,216 00
Nevada.....			150 00	150 00
Oregon.....	33,740	5,000		5,000 00
Colorado.....	47,240	20,050	42,290 00	62,340 00
Utah.....	108,000	27,450	1,029 00	28,479 00
Idaho.....	11,240	5,600		5,600 00
Montana.....	61,860	57,500	16,655 00	74,155 00
Wyoming.....	8,500			
New Mexico.....	22,500	3,750		3,750 00
Dakota.....	101,680	77,095		77,095 00
Washington.....	36,000	56,950		56,950 00
Arizona.....	11,250		2,040 00	2,040 00
California (currency).....	544,500	92,400	26,600 00	119,000 00
Surrendered to this office and retired.....	10,371,694	22,016,064	6,173,635 50	28,189,699 50
From June 20, 1874, to October 31, 1883.....	159,702,355	118,147,154	26,684,274 00	144,831,428 00
Surrendered to this office same date.....				13,397,810 00
Grand total.....	170,074,049	140,163,218	32,857,909 50	186,899,436 50

*In this table gold notes are excluded.

The amount of circulation issued to national banks for the year ending November 1, 1884, was \$10,371,694, including \$3,866,230 issued to banks organized during the year. The amount retired during the year was \$28,670,198, and the decrease for the same period was, therefore, \$18,298,504,* and the total outstanding on November 1 was \$333,025,734.†

During the year ending November 1, 1884, lawful money to the amount of \$33,689,476 was deposited with the Treasurer to retire circulation, of which amount \$2,153,506 was deposited by banks in liquidation, \$27,445,500 by banks reducing circulation under the act of June 20, 1874, and \$4,090,470 by banks retiring circulation under the act of July 12, 1882.

The amount previously deposited under the acts of June 20, 1874, and July 12, 1882, was \$139,832,692; by banks in liquidation, \$51,186,180, making a total of \$224,708,348. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue (\$183,452,264), there remained in the hands of the Treasurer on November 1, 1884, \$41,256,084 of lawful money for the redemption and retirement of bank circulation.

The portion of lawful money on deposit by insolvent banks, by banks in voluntary liquidation, and by banks reducing or retiring their circulation on the first of each of the last five months, was as follows:

	July 1.	August 1.	September 1.	October 1.	November 1.
Insolvent banks.....	\$816, 283	\$752, 580	\$767, 063	\$733, 803	\$734, 713
Liquidating banks.....	11, 188, 915	10, 825, 121	10, 457, 257	10, 396, 076	10, 316, 235
Reducing under act of 1874.....	25, 492, 223	25, 588, 483	25, 140, 758	26, 028, 148	27, 069, 973
Retiring under act July 12, 1882.....	2, 204, 823	2, 393, 123	2, 704, 053	2, 863, 733	3, 135, 163
Totals.....	39, 792, 244	39, 559, 307	39, 078, 131	40, 021, 760	*41, 256, 084

* Does not include \$534,079 on deposit to retire notes of gold banks.

DENOMINATIONS OF PAPER CIRCULATION OF THE UNITED STATES, THE IMPERIAL BANK OF GERMANY, THE BANK OF FRANCE, AND THE BANK OF ENGLAND.

In accordance with the law, no national bank notes of a less denomination than five dollars have been issued since January 1, 1879, when the amount outstanding was \$7,718,747. Since that date the amount of ones and twos issued by the banks has been reduced \$6,934,538, leaving the amount outstanding \$784,209, and during the same period the legal-tender notes of these denominations have been increased \$13,249,202. The total increase of the amount of ones and twos outstanding in national bank and legal-tender notes is \$6,314,664.

* Lawful money has been deposited during the year to retire \$5,872,172 additional circulation which has not yet been presented for redemption. Therefore the actual reduction of circulation during the year has been \$24,170,676, as shown on page 14.

† Omits \$534,079 gold notes and includes \$552,041 mutilated currency.

The following table exhibits by denominations the amount of national-bank and legal-tender notes outstanding on October 31, 1884, and the aggregate amounts of both kinds of notes at the same periods in 1882 and 1883:

Denominations.	1884.			1883.	1882.
	National-bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	\$495,741	\$26,763,098	\$27,258,839	\$30,785,265	\$28,068,944
Twos	288,468	26,778,738	27,067,206	27,510,196	25,199,955
Fives	85,309,155	78,054,050	163,363,205	164,517,620	165,265,065
Tens	111,319,950	69,171,936	180,491,886	189,275,406	194,725,471
Twenties	79,206,580	56,070,509	135,277,089	142,382,469	151,117,959
Fifties	22,221,850	22,395,195	44,617,045	46,278,145	47,802,645
One hundreds	32,520,700	33,649,990	66,170,690	65,991,590	65,836,690
Five hundreds	877,500	15,186,000	16,063,500	15,895,500	15,624,500
One thousands	213,000	19,446,500	19,659,500	15,429,500	12,397,500
Five thousands		105,000	105,000	255,000	2,395,000
Ten thousands		60,000	60,000	120,000	230,000
Add for unredeemed fragments of national-bank notes	+20,749		+20,749	+19,761	+18,233
Deduct for legal-tender notes destroyed in Chicago fire		-1,000,000	-1,000,000	-1,000,000	-1,000,000
Total	*332,473,693	346,681,016	679,154,709	697,460,452	707,681,962

* Exclusive of \$552,041 due to banks for mutilated notes destroyed and to be replaced by new notes and of \$534,079 notes of gold banks.

The amount of one and two dollar notes outstanding is slightly less than one-fourth of 1 per cent. of the whole circulation of the banks; the fives constitute 25.7 per cent.; the tens 33.5 per cent.; the twenties 23.8 per cent., and the fifties and larger notes 16.8 per cent. of the entire circulation.

Of the entire amount of national-bank and legal-tender notes outstanding nearly 8 per cent. consists of one and two dollar notes; nearly 30.6 per cent. of ones, twos, and fives; 58.6 per cent. is in notes of a less denomination than \$20, and about 78.5 per cent. is in notes of a lower denomination than \$50. Of the entire issue about 21.6 per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands.

There are outstanding twenty-one legal-tender notes of the denomination of \$5,000 and six notes of the denomination of \$10,000.

*The following table * exhibits by denominations the circulation of the Imperial Bank of Germany on December 31, 1883, in thalers and marks, which are here converted into our currency.*

Thalers.				Marks.			
Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars (thaler = 75 cents).	Number of notes.	Denominations.	Value of each note in dollars.	Amount in dollars. (mark = 25 cents).
79	500 thalers.	375 00	29,625	225,240½	1,000 marks.	250 00	56,810,125
2,050	100 thalers.	75 00	153,750	141,246	500 marks.	125 00	17,655,750
1,656½	50 thalers.	37 50	62,119	5,019,785	100 marks.	25 00	125,494,625
8,374	25 thalers.	18 75	157,012				
8,750½	10 thalers.	7 50	65,629				
20,910			468,135	5,386,271½			199,460,500

* London Bankers' Magazine, October, 1884, page 1126.

The circulation of the Imperial Bank of Germany on January 1, 1883, was \$207,782,594, showing a decrease of \$7,853,959 during the following year; on January 1, 1879, the circulation was \$165,933,942, showing an increase during the five years preceding January 1, 1884, of \$33,994,693.

The following table* gives the circulation of the Bank of France and its branches, with the number of notes and the denominations, in francs and in dollars, on January 31, 1884:

Number of notes.	Denominations (francs).	Value of each note in dollars.	Amount in francs.	Amount in dollars (franc=20 cents).
5	5,000	1,000	25,000	5,000
1,311,255	1,000	200	1,311,255,000	262,251,000
629,368	500	100	314,684,000	62,936,800
2,676	200	40	535,200	107,040
12,230,116	100	20	1,223,011,600	244,602,320
6,141,815	50	10	307,090,750	61,418,150
21,693	25	5	542,325	108,465
169,378	20	4	3,387,560	677,512
170,539	5	1	852,695	170,539
1,204	Forms out of date.	-----	420,406	84,081
20,678,049	-----	-----	3,161,804,536	632,360,907

The amount of circulation of the Bank of France on January 25, 1883, was 2,899,528,130 francs, or, say \$579,905,626, showing an increase of 262,276,406 francs, or \$52,455,281, between that time and January 31, 1884, the date of the foregoing table, and since January 30, 1879, an increase of 870,833,706 francs, or \$174,166,741.

It will be seen that the Imperial Bank of Germany has in circulation no notes of a less denomination than seven dollars and a half (ten thaler), and issues none of less than twenty-five dollars (one hundred marks), and that the Bank of France issues but little over a million of dollars in value of notes of a less denomination than ten dollars. The Bank of England issues no notes of less than £5, or twenty-five dollars, and the Irish and Scotch banks none of less than £1, or five dollars.

REDEMPTION.

Since the passage of the act of June 20, 1874, section 3 of which requires the banks at all times to keep on deposit in the Treasury 5 per centum of their circulation as a redemption fund, that fund as a rule has been maintained, and circulating notes of the banks have been promptly redeemed at the Treasury without expense to the Government.

From the passage of the act of June 20, 1874, to November 1, 1884, there was received at the redemption agency of the Treasury \$1,448,485,411 of national-bank currency for redemption. During the year the receipts amounted to \$136,577,732, of which amount \$63,926,000, or nearly 47 per cent. was received from banks in the city of New York, and \$21,800,000, or about 16 per cent. from banks in the city of Boston. The amount received from Philadelphia was \$6,888,000; from Chicago, \$5,490,000; from Cincinnati, \$1,903,000; from Saint Louis, \$1,136,000; from Baltimore, \$3,229,000; from Providence, \$1,852,000; and from Pittsburgh, \$798,000.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ending October 31, 1884, and the amount received during

* London Bankers' Magazine, August, 1884, page 829.

the same period at the redemption agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Months.	Received by the Comptroller of the Currency.					Received at redemption agency.
	From national banks for reissue or surrender.	From redemption agency for reissue.	Under act of June 20, 1874.	Notes of national banks in liquidation.	Total.	
1883.						
November	\$30,740	\$5,338,100	\$1,270,284	\$428,283	\$7,067,407	\$9,172,395
December	30,150	5,102,800	1,425,450	412,135	6,970,535	10,623,458
1884.						
January	21,600	6,775,600	2,064,520	556,880	9,418,600	17,463,933
February	56,800	7,288,300	2,336,030	593,865	10,274,995	11,516,544
March	37,600	7,058,300	2,094,800	700,829	9,891,529	8,679,518
April	72,100	5,700,100	1,559,950	516,478	7,848,628	11,642,521
May	49,050	7,546,300	2,298,930	729,617	10,623,897	12,037,496
June	72,300	5,780,500	1,766,270	572,597	8,191,667	11,387,181
July	44,190	5,464,100	1,931,855	547,051	7,937,196	12,886,241
August	39,820	4,639,500	1,897,055	498,982	7,075,357	11,213,870
September	110,484	4,332,400	1,585,450	483,125	6,511,459	8,746,775
October	39,720	5,562,400	1,777,270	621,411	8,000,801	11,207,800
Total	604,554	70,588,400	22,007,864	6,661,254	99,862,073	136,577,732
Received from June 20, 1874, to October 31, 1883.	14,437,896	551,453,655	118,334,154	26,693,074	710,918,779	1,311,907,67
Grand total	15,042,450	622,042,055	140,342,018	33,354,328	810,780,852	1,448,485,411

The amount of notes fit for circulation returned by the redemption agency to the banks of issue during the year was \$33,080,300, being an increase over last year of \$12,295,200.

The total amount received by the Comptroller of the Currency for destruction from the agency and from the banks direct, was \$71,192,954. Of this amount \$6,399,030 were the issues of banks in the city of New York, \$9,169,340 of banks in Boston, \$3,052,990 of Philadelphia, \$3,052,900 of Providence, \$1,949,550 of Baltimore, \$1,724,000 of Pittsburgh, \$1,184,500 of Cincinnati, \$767,100 of Louisville, \$443,200 of Albany, \$478,000 of New Orleans, and of each of the other principal cities less than \$400,000.

The following table exhibits the number and amounts of national-bank notes of each denomination, which have been issued and redeemed since the organization of the system, and the number and amount outstanding on November 1, 1884:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23,167,677	22,671,936	495,741	\$23,167,677	\$22,671,936	\$495,741
Twos	7,747,519	7,603,285	144,234	15,495,038	15,206,570	288,468
Fives	88,101,188	71,039,357	17,061,831	440,505,940	355,196,785	85,309,155
Tens	37,182,102	26,050,107	11,131,995	371,821,020	260,501,070	111,319,950
Twenties	11,442,091	7,481,762	3,960,329	228,841,820	149,635,240	79,206,580
Fifties	1,661,010	1,216,573	444,437	83,050,500	60,828,650	22,221,850
One hundreds	1,199,750	874,543	325,207	119,975,000	87,454,300	32,520,700
Five hundreds	23,736	21,981	1,755	11,868,000	10,990,500	877,500
One thousands	7,369	7,156	213	7,369,000	7,156,000	213,000
Portions of notes lost or destroyed					-20,749	+20,749
Total	170,532,442	136,966,700	33,565,742	1,302,093,995	969,620,302	332,473,693

A table showing the number and denomination of national-bank notes issued and redeemed, and the number of each denomination outstanding on November 1, for the last thirteen years, will be found in the Appendix.

The following table exhibits the amount of national-bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865	\$175, 490
During the year ending October 31, 1866	1, 050, 382
During the year ending October 31, 1867	3, 401, 423
During the year ending October 31, 1868	4, 602, 825
During the year ending October 31, 1869	8, 603, 729
During the year ending October 31, 1870	14, 305, 689
During the year ending October 31, 1871	24, 344, 047
During the year ending October 31, 1872	30, 211, 720
During the year ending October 31, 1873	36, 433, 171
During the year ending October 31, 1874	49, 939, 741
During the year ending October 31, 1875	137, 697, 696
During the year ending October 31, 1876	98, 672, 716
During the year ending October 31, 1877	76, 918, 963
During the year ending October 31, 1878	57, 381, 249
During the year ending October 31, 1879	41, 101, 830
During the year ending October 31, 1880	35, 539, 660
During the year ending October 31, 1881	54, 941, 130
During the year ending October 31, 1882	74, 917, 611
During the year ending October 31, 1883	82, 913, 766
During the year ending October 31, 1884	93, 178, 418
Additional amount of insolvent and liquidating national banks	43, 289, 045
Total	969, 620, 301

APPENDIX.*

Tables will be found in the Appendix exhibiting the reserve of the national banks as shown by their reports from October 1, 1878, to September 30, 1884; the reserve by States and principal cities for September 30, 1884; and in the States and Territories, in New York City, and in other reserve cities, separately, at three dates in each year from 1881 to 1884.

Special attention is called to the synopsis of judicial decisions contained in the Appendix, to the numerous and carefully prepared tables in both report and Appendix, and to the index of subjects and list of tables to be found on page 255. At the end of the full volume is an alphabetical list of the cities and villages in which the national banks are situated.

The Comptroller, in concluding this report, desires to gratefully acknowledge the industry and efficiency of the officers and clerks associated with him in the discharge of official duties, many of whom, in addition to attending to their regular duties, have been compelled, owing to the growth of the national banking system, the extension of the corporate existence of national associations, and the financial troubles of the year, to perform a large amount of extra work, without regard to office hours.

HENRY W. CANNON,
Comptroller of the Currency.

Hon. J. G. CARLISLE,
Speaker House of Representatives.

* The appendix, which is omitted for want of space, will be found in the bound volumes of the Comptroller's report.



REPORT OF THE DIRECTOR OF THE MINT.



REPORT

OF

THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., October 14, 1884.

SIR: I have the honor to submit my sixth annual report, being the twelfth annual report of the Director of the Mint since the creation of this Bureau, showing the operations of the mints and assay offices of the United States, and the business of this Office, during the fiscal year ended June 30, 1884.

The amount of gold and silver received for coinage or manufacture into bars varied but slightly from that deposited during the previous year. The coinage of silver was about the same, but a greater proportion than heretofore was coined at the Philadelphia and New Orleans Mints. The San Francisco Mint was principally engaged in the coinage of gold bullion.

The Philadelphia Mint was chiefly occupied with the coinage of silver and minor coins, and this occasioned a reduced coinage of gold—only \$2,777,154—although the mint had on hand during the year over \$25,000,000 of gold bullion.

The amount of gold and silver parted and refined was considerably greater at the New York Assay Office and Philadelphia Mint, but, on account, probably, of the reduced production, was less at the San Francisco Mint than in the previous year.

DEPOSITS AND PURCHASES.

The deposits of gold amounted to \$46,326,678.66, of which \$29,079,596.33 consisted of gold bullion of domestic production; and \$6,023,734.45 of foreign bullion; \$9,095,461.45 of foreign, and \$263,117.17 of United States coin, and \$1,864,769.26 of jewelry, old plate, &c.

The silver purchased for coinage and contained in bullion deposits amounted at its coining value to \$36,520,290.36, of which \$31,463,113.88 consisted of bullion of domestic production; \$2,524,742.53 of foreign bullion; \$1,984,365.62 of foreign and \$152,031.20 of United States coin, and \$396,037.13 of plate, jewelry, &c.

In addition to these several amounts received, fine and unparted bars prepared at these institutions, were redeposited as follows:

Gold:	
Fine bars	\$1,332,778 81
Unparted bars	2,647,310 96
Silver:	
Fine bars	1,029,887 29
Unparted bars	48,207 84
5022 F—13	193

The total value of the gold and silver received in deposits and purchases was \$82,846,969.02, and, including redeposits, \$87,955,153.92.

Nearly all of the gold and two-thirds of the silver of domestic production came to the mints and assay offices, which also received of foreign bullion and coin imports an aggregate in gold of \$15,119,195.90 out of \$19,006,355 imported during the year, and, in silver, \$4,509,108.15 out of \$13,908,763.

The net imports, less re-exports, of foreign coin during the year were, in gold, \$8,223,431, and, in silver, \$372,557, and the deposits at the mints and assay offices of foreign coin amounted to \$9,095,461.45 gold, and \$1,984,365.62 silver, and exceeded the net imports by \$872,030.45 gold, and \$1,611,808.62 silver, the former being probably brought by immigrants upon their persons, and the latter by railroad and not reported to the custom-house.

COINAGE.

The coinage of gold was about eight millions less than in the previous year. This was caused in part by the diminished receipt of gold bullion at the San Francisco Mint, where the deposits of gold of domestic production fell off three and a half, and the total deposits of gold about three millions of dollars; and in part by a lessened coinage of gold at Philadelphia, which mint was principally occupied in manufacturing silver and minor coins.

The character of the coinage executed during the year was as follows:

Description.	Pieces.	Value.
Gold.....	1, 827, 739	\$27, 932, 824 00
Silver.....	34, 775, 793	28, 773, 387 80
Minor.....	55, 955, 029	1, 174, 709 73
Total.....	92, 558, 561	57, 880, 921 53

Of the total coinage \$23,765,900 were in double-eagles, \$2,033,040 in eagles, and \$2,116,020 in half-eagles. In silver \$28,099,930 were in standard dollars, \$665,160.30 in dimes, \$4,465 in half-dollars, and \$3,832.50 in quarter-dollars.

For the reasons stated in my last report a large portion of the silver dollar coinage was executed at the Philadelphia and New Orleans Mints, which coined 22,135,930 dollars, while the coinage of this denomination at the San Francisco and Carson Mints amounted only to 5,964,000 dollars.

In order to satisfy the demand for dimes on the Pacific coast, the superintendent of the San Francisco Mint was authorized to purchase bullion for the coinage of dimes, and during the year 500,000 pieces were struck.

The demand for bronze cents continued about the same as during the previous year, and 40,571,962 pieces, of the nominal value of \$405,719.62, were issued from the Philadelphia Mint; while the coinage of five-cent pieces was much less than in the previous year, being 15,374,905 pieces, of the nominal value of \$768,745.25.

HAWAIIAN COINAGE.

Application having been made by the Hawaiian Government for the coinage at the San Francisco Mint of one million dollars in silver of denominations to correspond with the coins of the United States in weight

and fineness, regulations of the 9th of November, 1883, were prescribed by the Secretary of the Treasury as required by the act of January 29, 1874.

The coinage applied for having been authorized by the Secretary of the Treasury, the Director, with his approval, fixed the charges for coining the number of pieces specified, and the charges having been paid, the coinage was commenced on the 17th of November, 1883.

The dies prepared for the purpose and furnished by the agent of the Hawaiian Government were, upon completion of the coinage in June, 1884, forwarded to and remain in the possession of the Director of the Mint.

The application specified the coinage of a piece of the value of one-eighth of a dollar, but this was subsequently changed to a piece of ten cents.

The total coinage, in pieces and value, was as follows :

Denomination.	Pieces.	Value.
Dollars	500,000	\$500,000
Half-dollars	700,000	350,000
Quarter-dollars	500,000	125,000
Dimes	250,000	25,000
Total	1,950,000	1,000,000

BARS.

Besides the manufacture of coin, gold bars of the value of \$23,875,585.57, and silver bars of the value of \$7,639,724.42—a total of \$31,515,309.99—were prepared at the mints and assay offices.

The bars manufactured in the last fiscal year exceeded in value those of the previous year by \$5,195,502.63. The increase was occasioned by a greater demand for these bars at the New York Assay Office, which prepared during and held at the beginning and close of the year bars containing gold and silver at standard fineness as follows :

GOLD.

Date, &c.	Fine.	Mint.	Standard.	Sterling.	Total.
	<i>Stand. ozs.</i>	<i>Stand. ozs.</i>	<i>Stand. ozs.</i>	<i>Stand. ozs.</i>	<i>Stand. ozs.</i>
July 1, 1883	275,849.301	1,019,821.937	12,876.284	77,066.236	1,385,613.758
Manufactured	707,427.976	307,869.103	74,655.883	32,961.346	1,122,914.308
Add reclassified	28,710.343		215,722.602	251,282.926	
Deduct reclassified		495,715.871			
Total	1,011,987.620	831,975.169	203,254.769	361,310.508	2,508,528.066
Issued	800,419.792	665,231.273	101,914.235	113,901.357	1,681,466.657
June 30, 1884	211,567.828	166,743.896	201,340.534	247,409.151	827,061.409

SILVER.

July 1, 1883	266,030.36	95,944.11	1,585.92		363,560.39
Manufactured	5,226,509.62	156,164.88	31,937.50		5,414,612.00
Total	5,492,539.98	252,108.99	33,523.42		5,778,172.39
Issued	5,174,059.99	188,546.16	28,112.63		5,390,718.78
June 30, 1884	318,479.99	63,562.83	5,410.79		387,453.61

GOLD BARS EXCHANGED FOR COIN.

Gold bars were paid out in exchange for gold coin during the year, at the Philadelphia Mint, to the value of \$381,269.71, and at the New York Assay Office to the value of \$25,419,530.15, a total of \$25,800,799.86.

Of the bars thus exchanged \$22,966,975.44 worth were paid out at New York to exporters for shipment to Europe, and \$2,833,824.42 worth were delivered for use in manufactures, arts, and ornamentation.

PARTING AND REFINING.

The work of the mints and New York Assay Office in separating gold and silver, and refining bullion, increased from that in the preceding year, the increased receipts of bullion to be parted or refined being over 400,000 ounces, containing nearly \$3,000,000 of gold and \$400,000 in silver. The number of gross ounces of bullion refined or parted in the acid refineries and the ounces at standard fineness and values of the gold and silver resulting from those operations are shown in the following table:

OUNCES.

Mint or assay office.	Gross.	Standard gold.	Standard silver.
Philadelphia	879, 090. 18	135, 577, 210	789, 425. 03
San Francisco	5, 505, 896. 55	499, 452, 009	5, 134, 621. 65
Carson	1, 189, 289. 30	88, 484, 848	1, 142, 713. 74
New Orleans	52, 604. 28	2, 897, 851	51, 211. 74
New York	5, 514, 176. 00	617, 517, 000	4, 639, 779. 00
Total	13, 141, 056. 31	1, 343, 928, 918	11, 757, 751. 16

VALUE.

Mint or assay office.	Gold.	Silver.	Total.
Philadelphia	\$2, 522, 366 70	\$918, 603 67	\$3, 440, 970 37
San Francisco	9, 292, 130 40	5, 974, 832 46	15, 266, 962 86
Carson	1, 646, 229 73	1, 329, 703 26	2, 975, 932 99
New Orleans	53, 913 51	59, 591 84	113, 505 35
New York	11, 488, 688 37	5, 399, 015 56	16, 887, 703 93
Total	25, 003, 328 71	13, 681, 746 79	38, 685, 075 50

DIES AND MEDALS.

Fewer dies for coinage were prepared at the Philadelphia Mint than in the previous year, a less number being required for striking subsidiary silver and minor coins. The total number of dies manufactured for medals and coinage was 1,520, of which 132 were for the gold, 388 for the silver, and 958 for the minor coinage; 36 for proof and experimental coins, and 6 for medals. Sixty coinage dies were prepared for the New Orleans Mint, 49 for Carson, 160 for San Francisco, and 1,209 for Philadelphia.

The number of medals struck at the Philadelphia Mint during the year aggregated 10,777; of which 97 were of gold, 524 of silver, 777 of bronze, and of goloid from planchets furnished for the "Toronto semi-centennial," 10,000.

During the same period 3,992 medals and 4,118 proof sets were sold, and the receipts from this source amounted to \$12,410.48.

SILVER PURCHASES AND COINAGE.

The silver bullion belonging to the Government available for the coinage of standard silver dollars on hand at the coinage mints July 1, 1883, amounted to 3,936,880.10 ounces, of standard fineness, and cost \$3,918,793.05. During the year 24,358,835.02 standard ounces, at a cost of \$24,378,383.91, were purchased and delivered at the several mints, as follows:

Mint at which delivered.	Standard ounces.	Cost.
Philadelphia.....	11,580,922.56	\$11,602,821.80
San Francisco.....	4,117,383.29	4,102,719.47
New Orleans.....	7,836,514.79	7,853,507.11
Carson.....	824,014.38	819,335.53
Total.....	24,358,835.02	24,378,383.91

The average cost of silver per ounce of standard fineness purchased during the year was \$1.00080, and per ounce fine \$1.11200. The average London price for silver 925 fine (British standard) during the year was 50.791 pence, equivalent with sterling exchange at par (\$4.8665) to \$1.11339 per ounce 1,000 fine. The average New York price during the year was \$1.1156. Of the silver on hand, and purchased during the year, 24,148,377.35 standard ounces, costing \$24,133,257.34, were used in the coinage of silver dollars, and contained, in sweeps sold, 33,967.51 ounces, costing \$34,023.10, and 36,184.10 standard ounces, costing \$36,292.23, wasted by the operative officers, leaving a balance of silver bullion available for the silver-dollar coinage on hand June 30, 1884, of 4,077,186.16 standard ounces, costing \$4,093,604.29. The amount purchased during the year averaged monthly \$2,031,531.99 worth.

SUBSIDIARY COINAGE.

On the 1st of July, 1883, the Philadelphia Mint had on hand of bullion resulting from the melting of uncurrent silver coins transferred for recoinage, and of silver transferred prior to July 1, 1883, from the New York Assay Office and purchased for the coinage of fractional silver, 19,160.09 ounces, costing \$22,465.35.

The superintendent of the mint at Philadelphia, with the approval of the Director, purchased in open market, for the coinage of dimes, for which the demand continued from the Treasury and the public, 333,446.29 standard ounces, at a cost of \$333,288.06; and purchased from the New York Assay Office during the year, for such coinage, 188,546.16 standard ounces, costing \$219,399.16; making the total amount at the Philadelphia Mint available during the year for the fractional coinage 541,152.54 standard ounces, costing \$575,152.57, of which 501,104.21 standard ounces, costing \$530,659.34, were consumed at that mint in the coinage of dimes.

The Secretary of the Treasury having requested, under date of December 1, 1883, the coinage at the San Francisco Mint of \$50,000 in dimes, the superintendent of that mint, with the approval of the Director, purchased 41,199.01 standard ounces, at a cost of \$41,157.81. Of this amount 40,187.50 ounces of silver bullion, at standard fineness, costing \$40,147.31, were used in coining dimes.

Upon the bullion purchased for this coinage the deductions for charges were equal to 764.46 ounces, costing \$763.70, which amount was transferred and carried into the accounts of the Mint as a purchase for the

silver-dollar coinage. The balance, 247.05 standard ounces, costing \$246.80, was also subsequently transferred in the accounts and purchased for the silver-dollar coinage, closing the account of silver purchased during the year at the San Francisco Mint for the fractional coinage.

The total of silver bullion on hand at the mints June 30, 1884, belonging to the Government, excluding amount due depositors, was as follows:

Purpose.	Standard ounces.	Cost.
For standard dollar coinage.....	4, 077, 186. 16	\$4, 093, 604 29
For subsidiary silver coinage.....	40, 048. 33	44, 493 23
Total	4, 117, 234. 49	4, 138, 097 52

PROFITS ON SILVER COINAGE AND THEIR DISPOSITION.

The balance remaining in the coinage mints to the credit of the silver-profit fund on the 1st of July, 1883, was \$1,278,596.59; the profits on the coinage of silver dollars during the year were \$3,966,672.66; and on subsidiary silver coined at Philadelphia and San Francisco, \$102,651.15; making the total to the credit of the silver-profit fund during the year \$5,347,920.40. Of this amount \$26,667.04 were paid for wastage and loss on sale of sweeps, properly payable from silver profits, and \$57,824.45 for expenses incurred in distributing the coins, and \$3,485,984.21 were deposited in the Treasury of the United States, leaving the balance in the coinage mints to the credit of this fund on the 30th of June, 1884, \$1,777,444.70. This balance has been deposited in the Treasury by the several mints as follows:

Mint.	Date of deposit.	Amount.
Philadelphia	August 20, 1884	\$484, 990 43
San Francisco.....	September 10, 1884	443, 947 78
Carson.....	September 10, 1884	117, 400 16
New Orleans.....	August 25, 1884	73, 811 81
	July 26, 1884	334, 903 44
	August 25, 1884	317, 891 08
Total.....		\$1, 777, 444 70

The profits on the coinage of silver on hand at the coinage mints on the 1st of July, 1878, amounted to \$424,725.47; the profits on the coinage from that date to the 30th of June, 1884, amounted to \$20,972,913.52. Adding to these two amounts the sum of \$9,237.54, refunded by Adams Express Company for overcharges, and the sum of \$4,560.30, carried to the credit of silver profits on account of surplus bullion and adjustments of silver values, makes a grand total of silver profits to be accounted for during the period of \$21,411,436.83. Of this amount \$416,223.52 were paid for expenses in distributing the coin, \$150,070.77 for loss on silver in sweeps sold and for silver wasted by the operative officers; making the net profits \$20,845,142.54, all of which have been deposited in the Treasury, \$19,067,697.84 prior to and \$1,777,444.70 since the 30th of June, 1884.

DISTRIBUTION UNDER SECTION 3527, REVISED STATUTES.

The following statement shows in detail the silver dollars on hand at the several coinage mints July 1, 1883, and coined during the year, and the balance on hand June 30, 1884, which, deducted from the former,

gives the aggregate amount exchanged and paid out by the mints during the year \$17,303,586.

AMOUNT of SILVER DOLLARS REPORTED by the COINAGE MINTS on HAND June 30, 1883, COINED during the year, and on hand at the close of the fiscal year ended June 30, 1884.

Period.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
On hand June 30, 1883	\$4,354,571	\$30,841,960	\$1,914,522	\$6,193,537	\$43,304,590
Coinage fiscal year 1884	13,230,930	4,800,000	1,164,000	8,905,000	28,099,930
Total	17,585,501	35,641,960	3,078,522	15,098,537	71,404,520
In mints June 30, 1884	7,453,512	32,645,500	2,721,284	11,280,638	54,100,934
Distributed	10,131,989	2,996,460	357,238	3,817,899	17,303,586

CIRCULATION OF SILVER DOLLARS.

The total circulation of silver dollars from the passage of the act of February 28, 1878, to the commencement, middle, and close of the fiscal year 1884, and to the 1st of October, 1884, as appears from the records of the mints, and the amount held in the Treasury, as reported by the Treasurer, and balance in general circulation for those periods, respectively, are shown by the following statement:

COMPARATIVE STATEMENT of the COINAGE, MOVEMENT, and CIRCULATION of STANDARD SILVER DOLLARS at the end of each six months from July 1, 1883, to July 1, 1884, and for the three months ending October 1, 1884.

Period.	Total coin- age.	In the Treasury.			In circula- tion.
		Held for payment of certificates outstanding.	Held in ex- cess of cer- tificates outstanding.	Total.	
July 1, 1883	\$147,255,899	\$72,620,686	\$39,293,333	\$111,914,019	\$35,341,880
January 1, 1884	161,425,119	96,717,721	22,731,664	119,449,385	41,975,734
July 1, 1884	175,355,829	96,427,011	39,133,905	135,560,916	39,794,913
October 1, 1884	182,380,829	96,491,251	45,567,536	142,058,787	40,322,042

The foregoing statement shows that from July 1, 1883, to October 1, 1884, the increase in the total coinage of silver dollars was \$35,124,930, in the amount held by the Treasury \$30,144,768, and in the total circulation outside of the Treasury only \$4,980,162.

REVIEW OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES.

In the appendix will be found comparative summaries of the work of each of the mints, and of the New York Assay Office, for the last and the previous fiscal year, and of the other assay offices for the fiscal year 1884, which indicate the character, amount, and degree of accuracy of the operations at these institutions, respectively, during the periods named. The deliveries of bullion by depositors to the superintendents of the coinage mints and the New York Assay Office and transfers to and receipts from the operative officers of gold and silver bullion during the year, involving the weighing, handling, assaying, and

working of more than three hundred and fifty millions of dollars of bullion, have been accomplished without any discrepancies in the accounts of the officers, without loss to the Government, and with general satisfaction to the public.

In the appendix also will be found a table showing the value of the precious metals wasted by the operative officers at the coinage mints, in the business of the year, and the loss arising from the sale of gold and silver bullion contained in sweeps at a price less than the assay value, and the manner in which the wastage was paid or reimbursed in the accounts. The value of the gold and silver wasted at the mints during the year was \$40,601.48, while gold and silver of the value of \$60,364.24 was returned by the melter and refiners of the mints and the New York Assay Office in excess of the amounts with which they were charged during the year, and bullion of the value of \$8,521.45 was obtained from the sweepings of the deposit-melting and weigh rooms of the institutions named; making a total gain of \$68,885.69, or an actual excess over and above the amount wasted by the operative officers in the business of the year of \$28,284.21.

From this it will be seen that although the law contemplates a loss in the operations on bullion and makes provision for its allowance, if *bona fide* and within the prescribed limits, the business has been so carefully and honestly conducted that instead of a net loss there has been a profit in the operations on bullion.

This is highly creditable to the officers in charge of the different branches of work in the various institutions, as well as to the workmen engaged in these delicate and responsible operations.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The amount appropriated for the support of the mints and assay offices for the fiscal year ended June 30, 1884, was \$1,191,650 or about \$7,000 less than the preceding year. Of this amount there was expended at the various institutions the sum of \$1,154,660.80, and in addition thereto there was expended from the appropriation contained in the act directing the coinage of the standard silver dollar \$136,054.73 on account of the mints and \$1,261.96 at the Treasury Department, the latter being principally for cablegrams giving daily London price of silver. The total expenses of the service amounted, therefore, to \$1,291,977.54, about \$30,000 less than the amount expended in 1883.

The following table exhibits the appropriations for the support of the several institutions and the amounts expended to each:

APPROPRIATIONS, 1884.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1873 (indefinite).	Total.
Philadelphia Mint	\$41,550 00	\$293,000 00	\$100,000 00	.....	\$434,550 00
San Francisco Mint	43,400 00	242,000 00	70,000 00	.....	355,400 00
Carson Mint	29,550 00	54,000 00	25,000 00	.....	108,550 00
New Orleans Mint	31,950 00	74,000 00	33,600 00	.....	140,950 00
Denver Mint	10,950 00	12,000 00	6,000 00	.....	28,950 00
New York Assay Office	39,250 00	25,000 00	10,000 00	.....	74,250 00
Helena Assay Office	7,950 00	12,000 00	8,000 00	.....	27,950 00
Boisé Assay Office	3,000 00	.....	5,000 00	.....	8,000 00
Charlotte Assay Office	2,750 00	.....	2,000 00	.....	4,750 00
Saint Louis Assay Office	3,500 00	.....	4,800 00	.....	8,300 00
Total	213,850 00	712,000 00	265,800 00	.....	1,191,650 00

EXPENDITURES, 1884.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the standard silver dollar, act of February 28, 1878 (indefinite).	Total.
Philadelphia Mint	40,503 18	*293,229 91	†100,173 35	84,422 70	518,329 14
San Francisco Mint	43,400 00	231,855 75	54,650 07	4,649 00	334,554 82
Carson Mint	29,050 00	53,999 25	22,134 17	17,308 54	122,491 96
New Orleans Mint	31,873 10	73,988 24	34,998 00	29,674 54	170,533 88
Denver Mint	10,950 00	12,000 00	5,507 84	.....	28,457 84
New York Assay Office	39,250 00	23,038 50	8,685 16	.....	70,973 66
Helena Assay Office	7,950 00	11,389 55	7,998 93	.....	27,338 48
Boisé Assay Office	3,000 00	.....	4,973 34	.....	7,973 34
Charlotte Assay Office	2,750 00	.....	1,973 95	.....	4,723 95
Saint Louis Assay Office	3,500 00	.....	1,838 51	.....	5,338 51
Total	212,226 28	699,501 20	242,933 32	136,054 78	1,290,715 58

* Includes \$229.91 expended from reimbursements by Hawaiian Government for coinage dies.

† Includes \$173.35 from reimbursements for materials used.

In the appendix will be found the annual table of earnings and expenditures, showing the earnings, profits, and gains from all sources under their appropriate titles, and all expenditures and losses of every kind incurred during the year. The total amount earned was \$5,433,102.64, and the total expenditures and losses of all kinds amounted to \$1,676,002.73.

REFINERY EARNINGS AND EXPENDITURES.

The amount collected at the various mints and the New York Assay Office of depositors and sellers of bullion during the fiscal year, as charges for parting, refining, and toughening bullion, amounted to \$268,489.33. These charges are by law required to be used in paying the expenses of the operations, for which purpose the sum of \$247,798.79 was expended at the institutions named during the year.

The following statement shows the amount collected and expended for this purpose at each institution:

Institutions.	Charges collected.	Expenditures.
Philadelphia Mint	\$11,404 45	\$10,309 27
San Francisco Mint	134,106 25	132,579 53
Carson Mint	16,630 97	21,803 33
New Orleans Mint	738 63	34 77
New York Assay Office	105,609 03	83,071 89
Total	268,489 33	247,798 79

The balance remaining in the Treasury of the United States at the close of the fiscal year 1884 to the credit of the parting and refining appropriation, being the excess of the charges collected for those operations over the expenditures from the 1st of July, 1876, to June 30, 1884, was \$182,484.83.

PHILADELPHIA MINT.

The deposits and purchases of gold and silver bullion at this mint during the fiscal year 1884 amounted to \$16,802,750.40, being an increase over the previous year of nearly a million and a half.

The coinage of gold continued to fall off, being about \$5,000,000 less than in 1883, but the coinage of silver was \$1,500,000 more. The minor coinage executed was about the same as in the prior year.

In the melter and refiner's and coiner's departments about 3,000,000 more ounces of silver were treated than in 1883. The amount of gold

bullion operated was considerably less than in the prior year, being scarcely two-thirds. The ratio of wastage was about the same.

In preparing ingots, the melter and refiner operated upon 538,576.550 ounces of gold, making 109 melts, of which 6 were condemned, and 25,227,322 ounces of silver, making 8,281 melts, of which 47 were condemned.

The coiner received 538,576.550 ounces of gold ingots, of which he delivered in coin 27.8 per cent., and 25,047,074 ounces of silver, of which he delivered 47.2 per cent. in coin.

SAN FRANCISCO MINT.

On account of the declining production and import of gold on the Pacific coast, and the diminished purchase of silver bullion, in consequence of the accumulation of silver coin at San Francisco, the deposits and purchases of bullion, as well as the coinage of both gold and silver, and amount of bullion refined, were considerably less than in the previous year. The deposits and purchases in the fiscal year 1884 were \$30,458,125.14, as against \$35,328,140.74 in 1883. The number of pieces struck in 1884 was only 62,550 less in gold and 100,000 less in silver, including Hawaiian coinage, than in 1883; but the value of the gold coinage was \$3,216,500 less, and of silver, including the coinage for the Hawaiian Government, \$1,500,000 less, and 562,985 less ounces of bullion were received and operated upon at the refinery.

The melter and refiner again returned on settlement a surplus of gold bullion valued at \$15,896.89. His silver wastage was again heavy, amounting to 16,309 ounces of standard bullion, and but 264 ounces less than that of the previous year.

Upon careful examination to ascertain the cause of this wastage it seemed probable that it was occasioned by the greater proportional deposit of base silver bullion, upon which insufficient deductions had been made. To cover the unavoidable loss in refining such bullion instructions were given to increase the deductions on low-grade and refractory silver bullion.

The coinage authorized for the Hawaiian Government, of one million dollars in silver coins was executed in a satisfactory manner and completed before the close of the fiscal year.

CARSON MINT.

The gold deposits, coinage, and work at this mint varied but little from that of the previous year. A steady supply of silver has been purchased, mostly in lots of less than 10,000 ounces, and the silver coinage has averaged about \$100,000 per month.

During the year the melter and refiner made 56 melts of gold ingots, of which 6 were condemned, and 1,187 melts of silver ingots, of which 28 were condemned. The coiner operated upon 172,920.20 standard ounces of gold, and produced 86,654 standard ounces of coin, or 50.11 per cent., and upon 2,194,569.80 standard ounces of silver, and produced 1,000,312 standard ounces of coin, an average of 45.58 per cent.

MINT AT NEW ORLEANS.

No gold was coined at this mint during the year.

Standard silver dollars were struck of the value of \$8,905,000, being an increase of \$865,000 over their coinage in the previous fiscal year.

The melter and refiner operated on 15,457,500.70 standard ounces of silver, and made 1,818 melts, of which 10 were condemned.

The coiner operated on 15,128,638.30 standard ounces of silver ingots, from which were produced and delivered to the superintendent 50.5 per cent. in silver dollars.

NEW YORK ASSAY OFFICE.

The deposits of gold bullion at this institution during the year amounted to \$20,270,958.31, and of silver to \$6,297,114.84; a total of \$26,568,073.15. The deposits of gold exceeded those of the prior year by something over \$3,000,000, while the deposits of silver were about the same. Gold bars were manufactured for depositors of the value of \$20,891,428.98, and silver bars \$6,300,639.42. The gold bars manufactured exceeded in value those manufactured during the prior year by nearly \$5,000,000.

The melter and refiner has maintained the high reputation of his department. The surplus of gold and silver returned at the last annual settlement exceeded that of any previous year.

OTHER ASSAY OFFICES.

The deposits of gold at these institutions and also the bars manufactured, exceeded by a half million dollars those of the previous year.

The charges and other earnings were about \$4,000 more than in 1883, while the expenses were increased less than \$3,000.

EXAMINATIONS OF MINTS AND ASSAY OFFICES.

During or after the close of the fiscal year all of the mints and assay offices were officially visited by myself or representatives, and the methods of keeping the accounts and conducting the operations were examined.

The amount of moneys and bullion called for by the books was found upon actual count to be in the possession of the officers or satisfactorily accounted for.

At the close of the year the operative officers at the coinage mints and the New York Assay Office delivered under the supervision of the representatives of this office all the gold and silver in their possession to the several superintendents, and in no case was the deficiency in excess of the legal allowance for wastage. After the deliveries in settlement were completed the amount of coin and bullion in the hands of the superintendents was counted or weighed.

ANNUAL ASSAY.

The commissioners appointed under the provisions of section 3547 Revised Statutes for the purpose of making the annual trial of the coins reserved at the several mints, met at Philadelphia on the 13th of February last. They tested the weight and fineness of the coins taken from deliveries made by the coiners to the superintendents in each month of the year. The committee on weighing reported "that all the coins weighed are within the limits of exactness required by law, and that in fact very few vary from the standard by one-half the tolerance." The committee on assaying reported the greatest excess in the assay value of the gold coinage above the standard at the different mints to be as

stated in the following table (the limit of tolerance being one-thousandth):

At Philadelphia .....	.1 of .001
At San Francisco .....	.2 of .001
At New Orleans	No coin.
At Carson .....	.4 of .001

The greatest deficiency below the standard (the limit of tolerance being one-thousandth):

At Philadelphia .....	.5 of .001
At San Francisco .....	.5 of .001
At New Orleans .....	.3 of .001
At Carson .....	.0 of .001

Of silver, the maximum assay above the standard (the limit of allowance being three-thousandths):

At Philadelphia	1.3 of .001
At San Francisco	0.7 of .001
At New Orleans	1.1 of .001
At Carson	1.6 of .001

The greatest deficiency below the standard, the tolerance being the same (three-thousandths):

At Philadelphia .....	.9 of .001
At San Francisco	1.1 of .001
At New Orleans	1.1 of .001
At Carson .....	.9 of .001

The assay committee also assayed the inquartation silver, the copper, and the lead used in assaying gold bullion, and found them free from gold. The weights employed were carefully tested and found to be correct. The reagents were also examined with perfectly satisfactory results; whereupon the commission reported:

That the assay commission having examined and tested the reserved coins of the several mints for the year 1883, and it appearing that these coins are within the tolerance prescribed by law, the trial is considered and reported as satisfactory.

The proceedings of the annual assay commission show that the average fineness of 315 gold coins from the mints of Philadelphia, San Francisco, and Carson melted in mass, was 900 and of 49 single pieces 899.5. The assays made monthly in the assay laboratory of this Office gave an average for 40 pieces of 899.68.

The commission ascertained that the average fineness of 960 silver dollars of all the mints melted in mass was 900.6, and 70 single pieces taken from each month's coinage at each mint, 900.3.

The monthly tests made at the assay laboratory of 597 silver dollars gave an average fineness of 899.85.

The assays made by the commissioners and those made by the assayer of this Bureau show that the coinage for the year was close to the standard of fineness. Tables of the annual and monthly assays appear in the appendix.

MONETARY STATISTICS.

ESTIMATION OF THE VALUES OF FOREIGN COINS.

By section 3564 of the Revised Statutes it is made the duty of the Director of the Mint to estimate annually the values of the standard coins in circulation of the various nations of the world. For the purpose of ascertaining the circulation and the weight and fineness of the standard coins of foreign countries inquiries are annually made through

representatives of the United States in regard to the coinage and movement of the precious metals and the amount and character of the circulating medium. Upon the basis of such and other information the estimation required by law has been made.

In the estimation of the values proclaimed by the Secretary of the Treasury on the 1st of January, 1884, no changes were made in the values of foreign gold coins. The price of silver bullion having declined, a corresponding reduction was made in the value of the coins of those countries where silver coins are the standard of value, and whose currency is upon a silver basis.

For the reason stated, the value of the Austrian florin was reduced in the circular of January 1, 1884, from 40.1 to 39.8 cents; the boliviano of Bolivia from 81.2 to 80.6 cents; the peso of Ecuador and United States of Colombia and the sol of Peru from 81.2 to 80.6 cents; the rupee of India from 38.6 to 38.3 cents; the yen of Japan from 87.6 to 86.9 cents; the dollar of Mexico from 88.2 to 87.5 cents; the rouble of Russia from 65 to 64.5 cents, and the mahbub of Tripoli from 73.3 to 72.7 cents.

PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

Inquiries to ascertain the production of the precious metals in the United States (for the expense attending which an appropriation is made by Congress for this Office) were continued as heretofore, and the facts collected and my conclusions as to the amount obtained from the mines of the United States during the year 1883 were submitted and published in a special report.

To estimate with any degree of accuracy the production of gold and silver it is necessary to ascertain the movement, consumption, or other disposition of the precious metals, and it seems, therefore, proper also to present succinctly the facts obtained in regard to the monetary condition of the country, and its metallic circulation, connected with the production, coinage, and circulation of the precious metals.

From my last special report the production of the several States and Territories in 1883 appears to have been as follows:

State or Territory.	Gold.	Silver.	Total.
Alaska	\$300,000	.....	\$300,000
Arizona	950,000	\$5,200,000	6,150,000
California	14,120,000	1,460,000	15,580,000
Colorado	4,100,000	17,370,000	21,470,000
Dakota	3,200,000	150,000	3,350,000
Georgia	199,000	1,000	200,000
Idaho	1,400,000	2,100,000	3,500,000
Montana	1,800,000	6,000,000	7,800,000
Nevada	2,520,000	5,430,000	7,950,000
New Mexico	280,000	2,845,000	3,125,000
North Carolina	167,000	3,000	170,000
Oregon	660,000	20,000	680,000
South Carolina	56,500	500	57,000
Utah	140,000	5,620,000	5,760,000
Virginia	6,000	.....	6,000
Washington	80,000	500	80,500
Wyoming	4,000	.....	4,000
Other (Alabama, Tennessee, &c.)	17,500	.....	17,500
Total	30,000,000	46,200,000	76,200,000

This is a decline from the production of the previous year, in gold of two million five hundred thousand, and in silver of six hundred thou-

sand, and much more than I had anticipated in estimating in my last annual report the probable production of the year. It resulted chiefly from the interruption of hydraulic gold mining in California in many localities by mandate of the courts, at the instance of the owners of agricultural lands damaged by the deposit of *débris* and sediment in the valleys and on the bottom lands adjacent to the streams in the lower counties, and from the diminished yield of silver from some of the most productive mines of Arizona and Utah.

A comparison of the receipts of gold and silver at the mints and exports of domestic silver during the first eight months of the calendar years 1883 and 1884 indicates a decline in the yield of the mines of the United States during the present year of about \$1,000,000 in gold and a probable increase of \$2,000,000 in silver; for while the deposits of domestic gold for the first eight months in 1883 were \$20,265,384.34, for the corresponding period in 1884 they amounted to only \$19,584,511.64, a decline of \$680,872.70. During the same time the deposits and purchases of domestic silver varied but slightly, but the exports of domestic silver were about \$1,500,000 greater in 1884 than in 1883. On the other hand the reported production of thirty silver mines, as published in the mining journals, shows a diminished yield of over a million of dollars.

It seems probable that the full returns of production at the close of the year will show a production by the mines of the United States of \$29,000,000 of gold and of silver at its standard dollar coining rate of nearly \$48,000,000.

CONSUMPTION OF GOLD AND SILVER IN UNITED STATES.

For the purpose of obtaining more complete information in regard to the use of the precious metals in the arts and ornamentation, circular letters to the number of 7,969 were again sent to all persons and firms in the United States whose address could be obtained reported to be using and consuming the precious metals for industrial purposes.

To these letters 5,418 replies were received, which showed the consumption by 2,734 persons and firms engaged in the manufacturing or the repair of articles of ornamentation and use of nearly \$14,500,000 worth of gold, and over \$5,500,000 worth of silver, a total of over \$20,000,000. This is an increase of \$7,000,000 over that reported in 1882, when, however, less than half as many persons and firms reported. The Superintendent of the United States Assay Office at New York states that the value of the bars furnished presumably for use in the arts and manufactures during the fiscal year 1883 was, gold, \$4,615,118; silver, \$5,205,996; total \$9,821,114. The value of the bullion, consisting of stamped United States or refinery bars, reported by manufacturers to have been used, was of gold \$7,137,761, and of silver \$4,552,172. This would indicate an increased use of gold and silver in ornamentation and for industrial purposes, especially in United States gold coin and of United States or refinery bars, as reports show over seven millions of stamped United States or refinery bars used by the manufacturers. It would seem probable that six millions of this is gold bullion of domestic production, and that four and a half millions of the silver produced in the United States during the last calendar year were appropriated for use in the arts.

CIRCULATION OF THE UNITED STATES.

Upon the basis of the annual gains by coinage and import of coin, less the losses by recoinage, export, and consumption in the arts, I estimated in my last annual report the coin circulation of the United States at the close of the last fiscal year to have been about \$765,000,000, of which \$537,000,000 was gold, and \$228,000,000 silver. Upon the same basis I estimate the coin circulation on the first of July, 1884, to have been \$802,000,000, of which \$250,000,000 was silver, and nearly \$552,000,000 gold.

In arriving at these figures I have deducted from the silver circulation six million out of the seven millions of trade dollars heretofore estimated to constitute a part of the silver circulation, and \$4,875,000 gold coin reported to have been used in the arts, which exceeds the similar deduction for 1883 by \$2,375,000.

The net gain to the coin circulation was \$14,000,000 in gold and \$22,000,000 in silver, as appears from the following table giving the exact figures of the gains and losses during the year:

United States coin.	Gold.	Silver.	Total.
Circulation July 1, 1883	\$537 254, 794	\$228, 216, 199	\$765, 470, 993
Year's coinage.	27, 932, 824	28, 773, 388	56, 706, 212
Total.....	565, 187, 618	256, 989, 587	822, 177, 205
Less net exports	8, 417, 059	4, 199	8, 421, 258
Deposits for recoinage	263, 117	152, 031	415, 148
Used in the arts	4, 875, 000	216, 000	5, 091, 000
Trade dollars withdrawn from circulation		6, 000, 000	6, 000, 000
Total loss	13, 555, 176	6, 372, 230	19, 927, 406
Circulation July 1, 1884	551, 632, 442	250, 617, 357	802, 249, 799
Net gain during the year.....	14, 377, 648	22, 401, 158	36, 778, 806

This circulation, from the statements of the Treasurer and Comptroller of the Currency for the periods nearest to the 1st of July, would appear to have been owned on July 1, 1884, as follows:

Belonging to—	Gold.	Silver.			Total United States gold and silver coins.
		Legal tender.	Subsidiary.	Total.	
Treasury.....	*\$89, 190, 346	*\$39, 133, 905	\$29, 600, 720	\$68, 734, 625	\$157, 924, 971
National banks.....	197, 682, 848	†8, 978, 833	‡3, 000, 000	11, 978, 833	109, 661, 681
Other banks.....	130, 000, 000	} 127, 243, 091	42, 660, 808	169, 903, 899	534, 663, 147
Private hands.....	334, 759, 248				
Total.....	551 632, 442	175, 355, 829	75, 261, 528	250, 617, 357	802, 249, 799

* Less outstanding certificates. † Includes Treasury and clearing-house certificates. ‡ Estimated.

In computing the above table I have deducted from the coin in the Treasury and added to that in banks and the hands of private parties the amount of the gold and silver certificates outstanding, for the payment of which the law requires a corresponding amount of coin to be held in the Treasury.

The coinage from July 1 to October 1 was, of gold \$6,876,299, and

silver \$7,097,000. The deposits of United States coin at the mints and assay offices were, gold \$69,180 and silver \$271,550, making the net gain from coinage, less recoinage, \$6,807,119 gold and \$6,825,450 silver.

The net imports of United States gold coin were \$368,880, and the net export of silver coins \$193,100. Estimating the consumption in the arts at \$1,220,000 gold and \$50,000 silver, one-fourth of the amount reported for the previous year, leaves the circulation of United States coin on the 1st of October instant gold \$557,500,000 and silver \$257,000,000, a total of \$814,500,000, as appears from the following tabular statement:

GAIN in COIN from JULY 1 to OCTOBER 1, 1884.

Items.	Gold.	Silver.	Total.
Circulation July 1, 1884	\$551,632,442	\$250,617,357	\$802,249,799
Coinage (less recoinage) to October 1, 1884	6,807,119	6,825,450	13,632,569
Net imports	368,880		368,880
Total	558,808,441	257,442,807	816,251,248
Less used in the arts and manufactures	1,220,000	50,000	1,270,000
Net exports		193,100	193,100
Total	1,220,000	243,100	1,463,100
Circulation October 1, 1884	557,588,441	257,199,707	814,788,148

This does not include the bullion in the Treasury belonging to the Government and held for coinage, which amounted on the 1st of October to \$52,950,000 of gold and \$4,935,000 of silver bullion, which may be properly considered a portion of the Treasury reserve, and would make the total amount of coin and bullion available for coinage at that date, gold \$610,500,000 and silver \$262,000,000, being a total of \$872,500,000.

The following table, compiled from the published statements of the Treasurer of the United States and the Comptroller of the Currency, so far as relates to the money in the Treasury and in national banks, shows the character and possession of the circulating medium of the United States on the 1st of July 1884:

STATE of CIRCULATION JULY 1, 1884.

	In Treasury.	In national banks.	In other banks and general circulation.	Total.
Gold bullion	\$44,193,050			\$44,193,050
Silver bullion	4,950,785			4,950,785
Gold coin	160,336,986	\$71,045,738	\$320,249,718	551,632,442
Silver dollars	135,560,916	6,117,332	33,677,080	175,355,829
Fractional silver coin	29,600,720	*3,000,000	42,660,808	75,261,528
Gold certificates	27,246,020	26,637,110	44,509,530	98,392,660
Silver certificates	23,384,680	2,861,000	93,566,011	119,811,691
United States notes	40,183,801	76,917,212	229,638,443	346,739,456
National bank notes	8,809,990	23,386,695	307,753,858	339,950,543
Fractional currency	7,027	473,046	6,499,988	6,980,061
Total	474,273,975	210,438,634	1,078,555,436	1,763,268,045

* Estimated.

From the 1st of July to the 1st of October an increased amount of gold and silver coin and gold and silver certificates was in circulation as well as held by the Treasury as shown by the following statement:

STATE of TOTAL UNITED STATES CIRCULATION OCTOBER 1, 1884.

	In Treasury.	In banks and general circulation.	Total.
Gold bullion	\$52, 946, 587		\$52, 946, 587
Silver bullion	4, 934, 404		4, 934, 404
Gold coin	164, 937, 455	\$392, 630, 986	557, 568, 441
Silver dollars	142, 058, 787	40, 322, 042	182, 380, 829
Fractional silver coin	29, 474, 160	45, 344, 718	74, 818, 878
Gold certificates	33, 546, 960	87, 389, 660	120, 936, 620
Silver certificates	26, 769, 470	96, 491, 251	123, 260, 721
United States notes	36, 524, 872	310, 214, 484	346, 739, 356
National bank notes	11, 078, 957	324, 750, 271	335, 829, 228
Fractional currency	7, 105	6, 970, 155	6, 977, 260
Total	502, 298, 757	1, 304, 113, 567	1, 806, 412, 324

Assuming the amount of paper and specie in the national banks to have been the same October 1 as on June 22, the amount held by the public and banks, other than national, on October 1, 1884, was about \$1,094,000,000, or over \$15,000,000 more than on July 1, 1884.

CIRCULATION OF FOREIGN COUNTRIES.

In the appendix to this report will be found the official dispatches* in answer to inquiries submitted at your request for the use of this Office in ascertaining the character and standards of the circulation of the various countries of the world, but I have thought it desirable to present a brief summary of the more important information furnished in regard to each country.

GREAT BRITAIN AND COLONIES.

Great Britain and Ireland.—Under date of March 21, 1884, Minister Lowell forwards replies by the English Government to the inquiries in reference to the coinage, currency, &c., of that Kingdom during the year 1883:

Description.	Value.	Value in United States money.
Gold coinage	£1, 403, 713	\$6, 831, 169 31
Silver coinage	1, 274, 328	6, 201, 517 21
Imports, gold	7, 700, 000	37, 472, 050 00
Imports, silver	9, 300, 000	45, 238, 450 00
Total	17, 000, 000	82, 730, 500 00
Exports, gold	6, 525, 000	31, 753, 912 50
Exports, silver	8, 700, 000	42, 338, 550 00
Total	15, 225, 000	74, 092, 462 50
CIRCULATION DECEMBER 31, 1883.		
Gold	120, 829, 000	588, 014, 328 50
Silver	19, 530, 000	95, 042, 745 00
Bank-notes	42, 053, 000	204, 650, 924 50
Total	182, 412, 000	887, 707, 998 00

* This matter is omitted for want of space, but it may be found in the separate volumes of the Director's report.

In arriving at the amount of gold in circulation in Great Britain and Ireland I have added to my estimate of last year, \$587,683,000, the net imports of gold into Great Britain, namely, £1,175,000, and deducted the amount probably consumed in the arts and manufactures, estimated by Mr. Giffen to be £2,000,000 annually, which leaves a net loss of £825,000, say \$4,000,000, making the circulation \$583,500,000.

Canada.—Consul General Stearns forwards from Montreal, under date of January 17, 1884, a report on the coinage, production, &c., of the Dominion of Canada for 1882:

Imports:		
Gold		\$1,288,752
Silver		880,000
Exports: Gold		476,192
Production: Gold		954,000
In treasury December 31, 1882 (gold coin)		2,471,148
In banks December 31, 1882 (gold coin)		6,551,761
In circulation:		
Government notes		16,115,084
Bank notes		36,501,695

FRANCE.

Hon. L. P. Morton, United States minister, forwards, under date of April 24, 1884, a statement furnished by the French minister of finance relative to the imports, production, &c., of that Republic for 1883:

Coin and bullion.	Imports.		Exports.	
	<i>Francs.</i>		<i>Francs.</i>	
Gold coin	37,134,275	\$7,166,915 08	89,371,277	\$17,248,656 46
Gold bullion	26,208,198	5,058,182 21	45,459,652	8,773,712 84
Silver coin	61,037,506	11,780,238 66	82,092,954	15,843,940 12
Silver bullion	23,828,906	4,598,978 86	18,953,006	3,657,930 16
Total	148,208,885	28,604,314 81	235,876,889	45,524,239 58

	Value.	Value in United States money.
Production in 1882 (silver)	<i>Francs.</i> 3,077,998	\$504,053 61
In Bank of France December 31, 1883		
Gold	960,814,991	185,437,293 26
Silver	1,002,283,187	193,440,655 09
Total	1,963,098,178	378,877,948 35
Notes of the Bank of France in circulation	2,946,774,450	568,727,468 85

In my report of last year I estimated the circulation of France to have been, gold, \$873,000,000; silver, full legal tender, \$540,000,000; silver, limited tender, \$57,900,000. The gold must be reduced by the net loss from exports, \$14,000,000, and the probable amount consumed in the arts, \$11,000,000, a total of \$25,000,000, which would make the circulation of gold \$848,000,000, and the silver \$3,000,000 loss from exports, which would place the silver circulation of that country at \$537,000,000.

SWITZERLAND.

M. J. Cramer, United States minister, forwards, under date of March 5, 1884, information relative to the production, consumption, &c., of the precious metals in that Republic during the calendar year 1883.

Coinage, gold, 5,000,000 francs (\$965,000).

1883.	Imports.		Exports.	
	<i>Kilograms.</i>		<i>Kilograms.</i>	
Gold.....	75	\$49,845 00	19	\$12,627 40
Silver.....	909	37,784 40	242	10,059 21
Total.....	984	87,629 40	261	22,686 61

Circulation.

Description.	Value.	Value in United States money.
In Treasury December 31, 1883:	<i>Francs.</i>	
Gold.....	402,000	\$77,586
Silver.....	244,000	47,092
In banks:		
Gold.....	39,401,000	7,604,393
Silver.....	24,021,000	4,636,053
Bank notes in circulation.....	117,551,000	22,687,343

BELGIUM.

Minister Fish, under dates of March 10 and July 4, 1884, forwards information from the minister of foreign affairs relative to the monetary affairs in 1883. The imports and exports of gold and silver were:

1883.	Imports.		Exports.	
	<i>Kilograms.</i>		<i>Kilograms.</i>	
Gold.....	1,062	\$705,805 20	4,914	\$3,265,844 40
Silver.....	401,171	16,675,474 95	83,167	3,457,002 70
Total.....	402,233	17,381,280 15	88,081	6,722,847 10

Coin in Banque Nationale December 31, 1883.

Coin.	Value.	Value in United States money.
	<i>Francs.</i>	
Gold.....	62,296,945	\$12,023,310 39
Silver.....	17,313,520	3,341,509 36

Legal-tender circulation (Banque Nationale notes exclusively) December 31, 1883 (payable at sight), 357,611,140 francs (\$69,018,950.02).

In arriving at my estimate of the circulation of gold and silver in Belgium I have deducted from my estimate of last year the loss by exports, \$2,560,000 gold, and \$1,500,000 as the amount used in the arts and ornamentation, leaving the circulation of gold \$64,000,000. To silver I have added the excess of imports over exports, \$13,000,000, making the estimated silver full legal-tender circulation \$53,000,000.

SPAIN.

Mr. Dwight T. Reed, charge de affaires and consul-general at Madrid, transmits two papers from the minister of foreign affairs of the Kingdom of Spain, giving statistics of coinage and movement of precious metals, the first paper relative to the year 1881, and the other, of which a *résumé* is given, relating to 1883.

The coinage was:

Description.	Value.	Value in United States money.
	<i>Pesetas.</i>	
Gold (1881)	109,156,100	\$21,067,127 30
Silver (1881)	15,959,553	3,080,193 73
Gold (1883)	16,721,425	3,227,235 03
Silver (1883)	54,525,499	10,523,421 20

In Public Treasuries December 31, 1883.

Description.	Value.	Value in United States money.
	<i>Pesetas.</i>	
Gold	1,630,671	\$314,719 50
Silver	8,434,059	1,627,773 39

PORTUGAL.

Hon. John M. Francis, minister resident and consul-general at Lisbon, forwards, under date of June 19, 1884, replies from official sources to the interrogatories of the Department circular dated January 28, 1884.

The imports and exports were:

1883.	Imports.	Exports.
Gold	\$21,044,080	\$2,425,351
Silver	500,713	107,888
Total	21,544,793	2,533,239

Amount of gold coin in banks December 31, 1883 \$11,718,874
Bank notes outstanding 6,367,680

GERMANY.

H. Sidney Everett, secretary of legation at Berlin, forwards, under dates of April 21 and May 26, 1884, statistics relative to the coinage, imports, &c., of that Empire for the calendar year 1883:

COINAGE.

1883.	Value.	Value in United States money.
	<i>Marks.</i>	
Gold	88,247,470	\$21,002,897 86
Silver	2,497,750	594,464 50

IMPORTS AND EXPORTS.

1883.	Imports.		Exports.	
	<i>Kilograms.</i>		<i>Kilograms.</i>	
Gold.....	8, 168	\$5, 428, 452 80	13, 259	\$8, 811, 931 40
Silver.....	43, 113	1, 792, 078 07	96, 863	4, 026, 304 32
Total.....	51, 281	7, 220, 530 87	110, 122	12, 838, 235 72

PRODUCTION.

1883.	Value.	Value in United States money.
	<i>Kilograms.</i>	
Gold.....	457	\$303, 722 20
Silver.....	230, 695	9, 589, 299 06

The gold and silver coinage up to close of 1883 (less recoinage) was:

Description.	Value.	Value in United States money.
	<i>Marks.</i>	
Gold.....	1, 743, 369, 780	\$414, 922, 007 64
Silver.....	441, 585, 587	105, 097, 369 71

THE CIRCULATION OF PAPER MONEY AT CLOSE OF 1883.

Character.	Value.	Value in United States money.
	<i>Marks.</i>	
Treasury notes.....	144, 845, 570	\$34, 473, 245 66
Bank notes.....	1, 029, 831, 000	245, 099, 778 00
In bank December 31, 1883 (gold).....	643, 473, 000	153, 146, 574 00

AUSTRIA-HUNGARY.

Minister Taft, under date of March 26, 1884, incloses a paper from the minister of foreign affairs containing information relative to the monetary affairs of Austria during 1883; also, under date of July 30, 1884, a dispatch from the secretary of foreign affairs of Hungary.

COINAGE, 1883.

Description.	Value.	Value in United States money.
	<i>Florins.</i>	
AT VIENNA MINT.		
Gold.....	2, 931, 514	\$1, 166, 742 57
Silver.....	6, 824, 102	2, 715, 992 60
AT KREMNITZ MINT.		
Gold.....	2, 481, 528	987, 648 00
Silver.....	7, 040, 776	2, 802, 229 00

REPORT ON THE FINANCES.

IMPORTS AND EXPORTS OF AUSTRIA.

1883.	Imports.		Exports.	
	<i>Florins.</i>		<i>Florins.</i>	
Gold.....	13,317,500	\$5,300,365	1,871,950	\$745,036
Silver.....	6,374,044	2,536,869	173,290	69,765
Total.....	19,691,544	7,837,234	2,047,240	814,801

PRODUCTION OF AUSTRIA AND HUNGARY.

1883.	Value.	Value in United States money.
<i>Kilograms.</i>		
AUSTRIA.		
Gold.....	12	\$7,975
Silver.....	32,000	1,330,144
HUNGARY.		
Gold.....	1,626	1,080,640
Silver.....	16,708	694,501

The amount in treasury was:

December 31, 1883.	Value.	Value in United States money.
	<i>Florins.</i>	
Gold.....	2,334,619	\$929,178
Silver.....	9,546,463	3,799,492

The amount in Austro-Hungarian Bank was:

December 31, 1883.	Value.	Value in United States money.
	<i>Florins.</i>	
Gold.....	77,682,053	\$30,917,457
Silver.....	121,696,815	48,435,332

The amount in circulation was:

December 31, 1883.	Value.	Value in United States money.
	<i>Florins.</i>	
State notes.....	350,951,770	\$139,678,804
Austro-Hungarian Bank notes.....	380,457,420	151,422,053
Total.....	731,409,190	291,100,857

NETHERLANDS.

Minister William L. Dayton furnishes, under date of March 19, 1884, information relative to the monetary affairs of the Netherlands for 1883. The imports and exports were:

1883.	Imports.		Exports.	
	<i>Florins.</i>		<i>Florins.</i>	
Gold coin	23,666,371	\$9,513,881 14	465,000	\$186,930 00
Gold bars	4,676,173	1,879,821 55	734,000	295,068 00
Silver coin	1,656,884	666,067 37	276,757	111,256 31
Silver bars	646,760	259,997 52		
Total	30,646,188	12,319,767 58	1,475,757	593,254 31

The amount in treasury and banks December 29, 1883, was:

Description.	Value.	Value in United States money.
	<i>Florins.</i>	
Gold	23,695,395	\$9,525,548 79
Silver	93,606,388	37,629,767 97

The amount in circulation was:

Description.	Value.	Value in United States money.
	<i>Florins.</i>	
Government notes	9,420,530	\$3,787,053 06
Bank notes	187,719,110	75,463,082 22

DENMARK.

Minister Hoffman, under date of March 14, 1884, transmits a note from the minister of foreign affairs of the kingdom in relation to the imports, exports, and circulation of that country:

1883.	Value.	Value in United States money.
Imports (gold)	<i>Crowns.</i> 29,000,000	\$7,772,000
Exports (gold)	25,000,000	6,700,000
AMOUNT IN BANKS DECEMBER 31, 1883.		
Gold	49,000,000	13,132,000
Silver	3,500,000	938,000
AMOUNT IN CIRCULATION.		
Gold	3,000,000	804,000
Silver	15,000,000	4,020,000
Bank notes	75,000,500	20,234,000

REPORT ON THE FINANCES.

SWEDEN AND NORWAY.

W. W. Thomas, jr., United States minister at Stockholm, forwards, under date of October 26, 1883, statistics of Norway and Sweden for the year 1882, and under date of September 3, 1884, for the year 1883. The coinage of Sweden for the year 1882 was: gold, 60 kilograms (\$39,876); silver, 426 kilograms (\$17,707.) In 1883: gold, 657 kilograms (\$436,619); silver, 934,583 crowns (\$250,468).

The imports and exports were :

Description.	Imports.		Exports.	
	Kilograms.	Value.	Kilograms.	Value.
1882.				
Gold coin.....	1, 677	\$1, 114, 534	5	\$3, 323
Gold bullion.....	853	566, 903		
Silver coin.....	1, 379	57, 321	937	38, 948
Silver bullion.....	350	14, 548		
Total.....	4, 259	1, 753, 306	942	42, 271
1883.				
Gold coin.....	*1, 410 274	377, 953	*46, 700	12, 515
Gold bullion.....	687	456, 580		
Silver coin.....	*2, 742, 916	735, 101	*123, 175	33, 010
Silver bullion.....	315	13, 094		
Total.....		1, 582, 728		45, 525

* Crowns.

The production of the mines was, in 1882, gold, 17 kilograms, \$11,293; silver, 1,500 kilograms, \$62,350. In 1883, silver, 1,583 kilograms, \$65,800.

The amount in treasury and banks December 31, 1882, was, gold, 21,322,606 crowns (\$5,714,458); silver, 3,617,776 crowns (\$969,564). In 1883, the gold was 20,061,401 crowns (\$5,376,455). In silver, 3,121,344 crowns (\$836,520).

The circulation at the close of the year 1883 was :

	Value.	Value in United States money.
	<i>Crowns.</i>	
Gold.....	5, 500, 000	\$1, 474, 000
Silver.....	11, 000, 000	2, 948, 000
Bank notes.....	88, 146, 612	23, 623, 292

NORWAY.

The coinage of Norway in 1882 and 1883 was :

	Value.	Value in United States money.
1882.		
Gold.....		
Silver.....	260, 000	\$69, 680
1883.		
Gold.....	719, 060	192, 708
Silver.....	140, 000	37, 520

The imports and exports of gold and silver 1882 and 1883 were:

	Value.	Value in United States money.
	<i>Crowns.</i>	
Imported in 1882.....	961,600	\$207,708
Imported in 1883.....	689,300	184,732
Exported in 1882.....	270,000	72,360
Exported in 1883.....	420,000	112,560

The production of the mines was, silver, 5,893 kilograms (\$244,954) in 1882, and 5,645 kilograms (\$234,645) in 1883.

The Bank of Norway held, December 31, 1882, the following amounts: Gold, 22,458,560 crowns (\$6,018,894); silver, 147,000 crowns (\$39,396). In 1883, gold 22,974,660 crowns, (\$6,157,208), and in silver, 147,000 crowns (\$39,396).

There was in the treasury December 31, 1882, silver, 586,150 crowns (\$157,088). Same date, 1883, gold and silver, 646,670 crowns (\$173,308).

The circulation in 1882 was 4,224,000 crowns (\$1,132,032). In 1883, 4,258,000 crowns (\$1,141,144), all in silver. Of bank notes there were 40,578,700 crowns (\$10,375,091) in circulation in 1882, and 40,955,600 crowns (\$10,976,100) in 1883.

TURKEY.

Mr. G. H. Heap, chargé d'affaires *ad interim*, transmits under date of June 6, 1884, a paper giving valuable information in relation to the monetary affairs of that Empire.

	Value in piasters.	Value in United States money.
Gold coined in 1883.....	30,560,000	\$1,344,640 00
Silver coined in 1883.....	1,000,000	44,000 00
Gold in banks December 31, 1883.....	80,000,000	3,520,000 00
Silver in banks December 31, 1883.....	250,000,000	11,000,000 00
Paper outstanding December 31, 1883:		
Government.....	160,247,186	7,050,876 18
Imperial Ottoman Bank.....	31,025,000	1,365,100 00

RUSSIA.

E. H. Furuhielm, under date of November 1, 1883, writes from Helsingford in Finland, in relation to the production of Lapland in 1883, and also furnishes an official statement of the production of Russia, by years, since 1822.

The production of Lapland for 1883 he states to have been, gold, 10 kilograms (\$6,646), or about one-half of that of 1882.

PRODUCTION OF RUSSIA.

Description.	Pounds.	Value in United States money.
Gold (1881).....	2,244	\$24,371,343 48
Silver (1881).....	576	332,108 40
Gold (1882).....	2,198	23,867,935 31
Silver (1882).....	561	323,427 50

PERSIA.

Hon. S. G. W. Benjamin, minister resident and consul-general at Teheran, furnishes under date of May 19, 1884, statistics of the coinage and production of Persia in 1883. Gold coinage, 21,000 toman (\$47,117.70); silver coinage, 270,000 toman (\$605,579). Gold production, 26 grams. He estimates the coin in the treasury at \$24,000,000.

JAPAN.

Minister Bingham, under date of June 21, 1884, forwards a communication from the minister of foreign affairs of the Japanese Empire, giving statistics of production, coinage, &c., for the year 1883; the coinage was, gold, 1,109,935 yens (\$964,533.51); silver, 8,727,490 yens (\$7,584,188.81.)

The imports and exports were:

Description.	Imports.		Exports.	
	Yens.		Yens.	
Gold.....	558	\$484 90	1,009,570	\$877,316 33
Silver.....	5,112,409	4,442,683 42	2,196,640	1,908,880 16
Total	5,112,967	4,443,168 32	3,206,210	2,786,196 49

The production of the mines was, gold, 5,807 ounces; silver, 273,508 ounces.

The amount of gold and silver coin held by treasury and banks and in circulation December 31, 1883, was:

Where held.		Value.
Gold:		
In treasury		\$8,040,751
In banks		512,261
In circulation		83,446,443
Total		91,999,455

	Yens.	Value in United States money.
Silver in treasury	16,834,498	\$14,629,178 76
In banks	6,104,469	5,304,783 56
In circulation	28,077,963	24,399,749 85
Total	51,016,930	44,333,712 17

The amount of notes in circulation was—

Character.	Value in yens.	Value in United States money.
Government	97,999,277	\$85,161,371 71
Bank	31,357,563	27,249,722 25
Total	129,356,840	112,411,093 96

MEXICO.

A number of communications have been received from Minister Morgan, principally in relation to the loans of the Mexican Government.

Under date of March 3, 1884, he forwards a dispatch from the department of foreign relations, containing data in regard to the production, coinage, &c., of Mexico for the fiscal year ending June 30, 1882.

Description.	Gold.	Silver.
Coinage	\$407, 600	\$24, 083, 921
Exports	1, 027, 803	28, 600, 854

Production, based on reports of mints and custom-houses: Gold, \$955,639.23; silver, \$29,568,576.96.

HAYTI.

Minister Langston, under date of March 7, 1884, informs the Department of the particulars of a law passed by the Corps Legislatif of Hayti for the issue of 1,000,000 gourdes (\$965,000) of paper money, the redemption to take place inside of three years, guaranteed by 30 per cent. of the tax on imports, to be set aside annually for that purpose.

UNITED STATES OF COLOMBIA.

Hon. William L. Scruggs, minister resident at Bogota, forwards, under date of March 31, 1884, statistics of coinage, &c., of that Republic for the calendar year 1883. The coinage of silver was \$699,114. Imports of gold were \$4,340; of silver, \$346,320. Exports of gold and silver, \$2,400,083.

Production of the mines in 1882:

Gold	\$3, 856, 000
Silver	760, 000
Total	4, 616, 000

Bank notes outstanding December 31, 1883, \$1,097,830.

SALVADOR.

Mr. Frank H. Titus, under date of October 22, 1883, forwards a paper from the minister of foreign affairs of the Republic of Salvador in relation to the production, imports, exports, and circulation of that Republic, and also of Honduras, for the year 1882.

Salvador.

The production of gold and silver	\$804, 034
Imports (coined money)	313, 194
Exports	920, 235
National notes outstanding December 31, 1882	1, 589, 861
International Bank of Salvador, December 31, 1882	420, 000

Honduras.

Silver coinage 1882 (in 10 and 50 cent pieces)	\$76, 314
Exports of silver bullion	42, 028
Exports of silver coin	227, 955
Total	269, 983

BOLIVIA.

Minister Gibbs, under date of February 20, 1884, forwards a very interesting paper in relation to the production, coinage, exports, &c., of that Republic. He gives the export of silver bars and metal in 1882, as 19,996,347 bolivianos (\$16,117,055.68).

The production of the mines he estimates at about 15,900,000 ounces of silver annually.

The silver coinage in 1882 was 2,090,404 bolivianos (\$1,684,865.62), and in 1883 about the same.

The national bank notes outstanding on the 31st December, 1883, were 1,871,629 bolivianos (\$1,508,532.97).

ARGENTINE REPUBLIC.

Minister Thomas O. Osborn, under date of August 7, of this year, forwards a reply to the interrogatories of the Department in relation to the coinage, production, &c., of that Republic during the calendar year 1883.

The coinage of gold was \$4,530,210, and of silver \$1,715,445. The imports were: gold, \$5,576,999; silver, \$836,684. Exports: gold, \$2,875,835; silver, \$2,506,704. The amount of gold and silver money in active circulation he estimates to be \$6,523,645.58, and in the banks \$14,196,461.24; a total of \$20,720,106.82. The issue of bank notes he reports as \$50,651,850.76.

VENEZUELA.

Hon. Jehu Baker, minister at Caracas, under date of December 31, 1883, furnishes replies to the interrogatories of the Department relative to the affairs of that Republic.

Circulation, December 31, 1883.

Description.	Value in bolivars.	Value in United States money.
Coin	11,000,000	\$2,123,000
Banks	2,900,000	559,700

Gold production 1882 (exports), 125,548 ounces.

Exports 1882, 3,011,730 bolivars (\$581,263.89).

Population, 1881, 2,675,245.

BRAZIL.

In the absence of the Minister, Hon. Thomas A. Osborn, Mr. Charles B. Trail forwards, under date of June 6, 1884, information in relation to the monetary affairs of Brazil for 1883, obtained in part from official sources and in part from publications, &c.

Coinage from March 1, 1883, to February 29, 1884.

Description.	Value in milreis.	Value in United States money.
Gold	96,706	\$52,801 47
Silver	43,204	23,589 38

The production of gold from the five mines in operation during the year 1883 he states to have been 265,396 oitavas = 952 kilograms (\$632,520).

CIRCULATION.

Description.	Value in milreis.	Value in United States money.
Bank bills	21,689,300	\$11,842,357 80
Treasury notes	46,548,500	25,415,481 00
Paper money	187,936,661	102,613,416 91
Total	256,174,461	139,871,255 71

SANDWICH ISLANDS.

Hon. Rollin M. Daggett, United States minister at Honolulu, forwards, under date of February 15, 1884, an address from the chamber of commerce to the minister of finance, asking that no further introduction of Hawaiian silver be allowed, without a withdrawal of other silver coins, and also under date of February 27, 1884, a reply to the interrogatories of the Department relative to the monetary affairs of that Kingdom, as well as some valuable views in regard to the affairs of those islands.

Imported during 1883:

Gold coin	\$35,173 87
Silver coin	316,564 85
Gold: In treasury, December 31, 1883	263,450
In banks, December 31, 1883	95,250
In circulation, December 31, 1883	191,300
Silver: In treasury, December 31, 1883	436,000
In banks, December 31, 1883	13,500
In circulation, December 31, 1883	500,500
Government notes in circulation, December 31, 1883	335,000

On the 17th of last July, King Kalakaua approved an act which had passed the Legislative Assembly of the Hawaiian Islands, which provides that from and after December 1, 1884, the gold coins of the United States shall be the standard of value in that Kingdom, and a legal tender at their nominal value for all debts, public and private; also that the silver coins of the United States shall be a legal tender to the extent of \$10. The act further provides that the gold and silver coins of countries other than the United States and Hawaii shall be received by the Government at their bullion value only.

The act also provides for changing the funds of the Government held in silver into United States gold.

MONETARY STATISTICS OF THE WORLD.

The foregoing information in reference to the circulation of the standard coins of the various nations of the world has been tabulated and used in revising the estimation of the amount and character of the total circulation of different countries and of the world, and the annual increase or loss by the production, coinage, or other disposition of the precious metals, and the results and conclusions are brought down to the latest dates attainable.

PRODUCTION OF THE PRECIOUS METALS IN THE WORLD.

The table showing the amount of gold and silver obtained from the mines of different countries is presented for the year 1883 and revised for the last two preceding years.

The production of twenty-one countries appears, from the official information in this and previous reports and other authorities cited, to have been, for the calendar year 1883, 141,479 kilograms of gold, valued at about ninety-four millions of dollars, and 2,747,785 kilograms of silver, valued, at the coining rate of the standard dollar, at about one hundred and fourteen millions. This appears to be over four millions less in gold and a like amount greater in silver than the reported production in the previous year, and results chiefly from a diminished production of gold in Russia and the United States, and an increased production in silver of about five millions of dollars in Bolivia.

I have no late official information as to the production of gold in Russia in 1883, which is claimed by some to have largely fallen off from the yield of the previous year.

WORLD'S COINAGE.

Statements of the coinage in 1883 have been received from twenty-three countries, which report the coinage of gold and silver coins valued, at the official estimation, at \$101,265,357 in gold and \$113,769,901 in silver.

Of the silver coinage nearly one-fourth was executed by the United States and two-fifths by Mexico and India. In each of the latter the silver coinage averaged about two millions of dollars per month. Next in order are Spain, Brazil, and then Great Britain, which alone issued from the London mint during the last year over \$6,000,000 of silver coin.

In the coinage of gold the United States still stands first, although it coined a much less amount than in the preceding year. Germany follows with a coinage of over twenty-one millions; Australia, sixteen millions, and Russia over twelve millions.

CIRCULATION OF THE PRINCIPAL COUNTRIES OF THE WORLD.

The information obtained as to the circulation of the various nations of the world has been tabulated and will be found in the appendix to this report. The circulation of the paper and specie of thirty-nine countries aggregates \$9,991,964,524, of which \$3,293,606,836 is gold and \$2,754,611,080 silver. This does not include the bronze, copper, nickel, or other minor token coinage in circulation.

Comparing the aggregate amounts of gold, silver, and paper circulation with those stated in previous reports, it will be found that the statistics show a decrease in gold and gain in silver and paper.

I have reduced the estimate of the gold circulation of Italy from \$160,000,000, the amount claimed to be in that country at the date it resumed specie payments, to \$140,000,000, the later estimate of Ottomar Haupt.

It is probable that not sufficient allowance is made for the yearly appropriation of gold to industrial uses, besides the wear of coins and waste in melting and handling bullion, for the net imports of gold into India during the year 1883 are stated to have amounted to 49,308,715 rupees (\$19,033,164), while only 174,945 rupees (\$67,529) were coined at the India mints, the remainder evidently being employed for other purposes, such as ornamentation, &c.

Adding to this the amount of coin and new gold used for similar purposes in the United States, \$13,000,000, in France, \$11,000,000, and

Great Britain and Ireland, \$10,000,000, these four countries alone withdrew from the monetary stock of gold \$53,000,000.

In the table of Government and bank issues and metallic reserves will be found columns showing for each country respectively, as far as ascertained, the character and amount of paper money issued in the countries named and the amounts of gold and silver held by the treasuries or banks. Against the Government issues of notes amounting to \$1,191,158,368, their treasuries held \$263,000,000 of gold and \$270,000,000 of silver, a total of \$533,000,000, and the banks, to protect \$2,752,498,039 of notes, held of gold and silver a total of \$1,424,000,000, being an aggregate of the bullion and coin reserves of \$1,959,000,000.

From these tables an additional table has been compiled, giving the per capita and total active circulation of each of the countries, which shows that after deducting the specie held in the banks and national treasuries, thirty-nine principal countries of the world had \$8,032,392,760 of paper and specie in active use among the people.

CONCLUSION.

In submitting this report I desire to acknowledge the valuable assistance of the officers in charge of the mints and assay offices, who have promptly forwarded reports and information in regard to the operations at their institutions, as well as the efficient aid of the clerks having charge of the principal divisions of the business pertaining to my office, and to commend their industry and faithfulness in the discharge of the duties assigned to them, and especially in the preparation and compilation of material for the annual and special reports.

I am, very respectfully,

HORATIO C. BURCHARD,
Director.

Hon. WALTER Q. GRESHAM,
Secretary of the Treasury.

APPENDIX.

I.—DEPOSITS and PURCHASES of GOLD and SILVER BULLION during the fiscal year ended June 30, 1884.

Description.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.											
United States bullion (domestic production)	\$193,653 13	\$17,966,265 39	\$1,451,819 72	\$1,360,655 54	.....	\$7,061,188 89	\$169,683 52	\$734,269 64	\$131,362 45	\$10,698 05	\$29,079,596 33
United States coin	89,704 97	4,922 90	.....	.....	\$13,912 83	152,273 94	.....	.....	17 30	2,285 23	263,117 17
Foreign bullion	66,058 29	1,763,026 17	.....	.....	12,702 85	4,181,586 88	.....	.....	114 18	246 08	6,023,734 45
Foreign coin	15,264 45	3,566,641 06	.....	.....	29,564 89	5,476,076 78	.....	.....	58 01	7,856 26	9,095,461 45
Jewelers' bars, old plate, &c.	639,504 65	18,674 16	.....	3,435 83	35,343 15	1,134,689 10	.....	.....	952 72	32,169 65	1,864,769 26
Total	1,004,185 49	23,319,529 68	1,451,819 72	1,364,091 37	91,523 72	18,005,815 59	169,683 52	734,269 64	132,504 66	53,255 27	46,326,678 66
Redeposits { Fine bars	1,013 28	.....	.....	.....	.....	1,381,765 53	.....	.....	.....	.....	1,382,778 81
Unparted bars	1,661,709 45	98,418 48	.....	3,509 73	.....	883,377 19	296 11	.....	.....	.....	2,647,310 96
Total gold	2,666,908 22	23,417,948 16	1,451,819 72	1,367,601 10	91,523 72	20,270,958 31	169,979 63	734,269 64	132,504 66	53,255 27	50,356,768 43
SILVER.											
United States bullion (domestic production)	12,034,081 38	4,849,521 13	958,639 90	19,426 27	8,063,630 93	5,512,480 21	2,026 61	22,439 18	750 28	117 99	31,463,113 88
United States coin	137,339 38	2,163 95	92 51	.....	10,083 93	2,219 39	.....	.....	130 28	1 76	152,031 20
Foreign bullion	1,251 27	2,065,000 84	.....	.....	53,607 01	404,313 50	.....	.....	.....	569 91	2,524,742 53
Foreign coin	916,635 61	25,412 69	.....	.....	956,073 22	86,230 07	.....	.....	14 03	.....	1,984,365 62
Jewelers' bars, old plate, &c.	127,632 44	2,646 57	.....	.....	32,961 16	228,116 84	.....	.....	145 02	4,535 10	396,037 13
Total	13,216,940 08	6,944,745 18	958,732 41	19,426 27	9,116,356 25	6,233,360 01	2,026 61	22,439 18	1,039 61	5,224 76	36,520,290 36
Redeposits { Fine bars	897,767 46	94,169 73	.....	.....	.....	37,950 10	.....	.....	.....	.....	1,029,887 29
Unparted bars	21,134 64	1,262 07	.....	.....	.....	25,804 73	6 40	.....	.....	.....	48,207 84
Total silver	14,135,842 18	7,040,176 98	958,732 41	19,426 27	9,116,356 25	6,297,114 84	2,033 01	22,439 18	1,039 61	5,224 76	37,598,385 49
Gold and silver deposits and purchases.											
Gold	14,221,125 57	30,264,274 86	2,410,552 13	1,883,517 64	9,207,879 97	24,239,175 60	171,710 13	756,708 82	133,544 27	58,480 03	82,846,969 02
Redeposits { Silver	1,662,722 73	98,418 48	.....	3,509 73	.....	2,265,142 72	296 11	.....	.....	.....	4,030,689 77
Gold	918,902 10	95,431 80	.....	.....	.....	63,754 83	6 40	.....	.....	.....	1,078,095 13
Total gold and silver	16,802,750 40	30,458,125 14	2,410,552 13	1,887,027 37	9,207,879 97	26,568,073 15	172,012 64	756,708 82	133,544 27	58,480 03	87,955,153 92

II.—DEPOSITS of GOLD of DOMESTIC PRODUCTION during the fiscal year ended June 30, 1884.

Locality.	Mints.				Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama.....					\$254 55					\$254 55
Alaska.....		\$50,626 55								50,626 55
Arizona.....		237,252 50			7,658 68					244,911 18
California.....	\$1,105 14	6,565,944 18	\$163,392 95		7,828 26					6,738,403 01
Colorado.....	2,587 49			\$1,346,947 69	1,121,621 45				\$132 48	2,472,952 39
Dakota.....	2,459 22				3,046,228 65				1,795 76	3,048,687 87
Georgia.....	10,727 14				51,456 32			\$52,750 86		114,934 32
Idaho.....	60 00	503,834 35			124,959 44	\$131,411 39	\$28,208 37		350 75	788,824 30
Maine.....	45 51									45 51
Maryland.....	959 76									959 76
Michigan.....					19 87					19 87
Montana.....	1,158 80	49,873 02			635,852 84		706,061 27			1,392,945 99
Nebraska.....					156 97					156 97
Nevada.....		591,024 30	1,288,426 77		94,211 68				90 09	1,973,752 84
New Mexico.....	101,401 04	3,874 72		13,707 85	40,460 61				8,328 97	167,773 19
North Carolina.....	56,490 77				5,759 74			34,569 08		96,819 59
Oregon.....	880 32	403,852 95				38,273 13				442,505 40
South Carolina.....	2,783 18							43,992 54		46,775 72
Tennessee.....	110 88									110 88
Texas.....		97 86								97 86
Utah.....		21,706 83			48,565 50					70,272 33
Virginia.....	2,857 84							49 97		2,907 81
Vermont.....					21,094 83					21,094 83
Washington Territory.....		29,681 13								29,681 13
Wyoming.....	4,017 77	287 66								4,305 43
Refined gold.....	847 70	9,477,966 27			1,855,059 50					11,333,973 47
Othersources.....	5,560 51	30,244 07								35,804 58
Total gold.....	193,653 13	17,966,265 39	1,451,819 72	1,360,655 54	7,061,188 89	160,683 52	734,269 64	181,362 45	10,698 05	29,079,596 33

III.—DEPOSITS of SILVER of DOMESTIC PRODUCTION during the fiscal year ended June 30, 1884.

Locality.	Mints.					Assay offices.					Total.
	Philadelphia.	San Francisco.	Carson.	Denver.	New Orleans.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
Alabama						\$1 91					\$1 91
Alaska		\$517 55									517 55
Arizona		807, 880 38				57, 393 24					865, 225 62
California	\$42 02	597, 582 15	\$16, 865 95			525 13				\$1 30	615, 016 55
Colorado	684 70			\$19, 426 27		159, 836 37				50 99	180, 004 33
Dakota	21 96					77, 334 15					77, 356 11
Georgia	47 63					325 62			\$236 39		609 64
Idaho	15, 348 13	53, 259 55				67, 901 19	\$1, 571 03	\$260 86		1 55	138, 342 31
Michigan	12, 907 88					17, 869 29					30, 777 17
Montana	8 11	106, 832 93				1, 904, 512 59		22, 178 32			2, 033, 531 95
Nebraska						2 42					2 42
Nevada		2, 390, 551 30	941, 773 95			5, 890 24				12	3, 338, 215 61
New Mexico	82, 314 79	5, 514 97				195, 212 71				58 03	283, 100 50
North Carolina	324 13					70 97			272 42		667 52
Oregon	7 14	4, 312 88					455 58				4, 775 60
South Carolina	46 83								241 47		288 30
Tennessee	40										40
Texas		394 94			\$2, 005 57						2, 400 51
Utah		227, 609 40				1, 731, 271 60					1, 958, 881 00
Vermont						6 44					6 44
Virginia	12 84										12 84
Washington Territory		285 65									285 65
Wyoming	25 02	1 74									26 76
Refined silver	11, 921, 280 83	458, 374 33			8, 061, 625 36	1, 294, 324 34					21, 735, 604 86
Other sources	1, 008 97	196, 453 36									197, 462 33
Total silver	12, 034, 081 88	4, 849, 521 13	958, 639 90	19, 426 27	8, 063, 630 90	5, 512, 480 21	2, 026 61	22, 439 18	750 28	117 99	31, 463, 113 88

IV.—COINAGE EXECUTED during the fiscal year ended June 30, 1884.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles.....	54	\$1,080 00	1,123,000	\$22,460,000 00	65,241	\$1,304,820 00			1,188,295	\$23,765,900 00
Eagles.....	139,298	1,392,980 00	45,250	452,500 00	18,756	187,560 00			203,304	2,033,040 00
Half-eagles.....	273,046	1,365,230 00	126,200	631,000 00	23,958	119,790 00			423,204	2,116,020 00
Three dollars.....	985	2,955 00							985	2,955 00
Quarter-eagles.....	1,972	4,930 00							1,972	4,930 00
Dollars.....	9,979	9,979 00							9,979	9,979 00
Total gold.....	425,334	2,777,154 00	1,294,450	23,543,500 00	107,955	1,612,170 00			1,827,739	27,932,824 00
SILVER.										
Dollars.....	13,230,930	13,230,930 00	4,800,000	4,800,000 00	1,164,000	1,164,000 00	8,905,000	\$8,905,000 00	28,099,930	28,099,930 00
Half-dollars.....	8,930	4,465 00							8,930	4,465 00
Quarter-dollars.....	15,330	3,832 50							15,330	3,832 50
Dimes.....	6,151,603	615,160 30	500,000	50,000 00					6,651,603	665,160 30
Total silver.....	19,406,793	13,854,387 80	5,300,000	4,850,000 00	1,164,000	1,164,000 00	8,905,000	8,905,000 00	34,775,793	28,773,387 80
MINOR.										
Five cents.....	15,374,905	768,745 25							15,374,905	768,745 25
Three cents.....	8,162	244 86							8,162	244 86
One cent.....	40,571,962	405,719 62							40,571,962	405,719 62
Total minor.....	55,955,029	1,174,709 73							55,955,029	1,174,709 73
Total coinage.....	75,787,156	17,806,251 53	6,594,450	28,393,500 00	1,271,955	2,776,170 00	8,905,000	8,905,000 00	92,558,561	57,880,921 53

V.—COINAGE EXECUTED during the calendar year ended December 31, 1883.

Denomination.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.	
	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
GOLD.										
Double-eagles.....	40	\$800 00	1,189,000	\$23,780,000 00	59,962	\$1,199,240 00			1,249,002	\$24,980,040 00
Eagles.....	208,740	2,087,400 00	38,000	380,000 00	12,000	120,000 00	800	\$8,000 00	259,540	2,595,400 00
Half-eagles.....	233,440	1,167,200 00	83,200	416,000 00	12,958	64,790 00			329,598	1,647,990 00
Three dollars.....	940	2,820 00							940	2,820 00
Quarter-eagles.....	1,960	4,900 00							1,960	4,900 00
Dollars.....	10,840	10,840 00							10,840	10,840 00
Total gold.....	455,960	3,273,960 00	1,310,200	24,576,000 00	84,920	1,384,030 00	800	8,000 00	1,851,880	29,241,990 00
SILVER.										
Dollars.....	12,291,039	12,291,039 00	6,250,000	6,250,000 00	1,204,000	1,204,000 00	8,725,000	8,725,000 00	28,470,039	28,470,039 00
Half-dollars.....	9,039	4,519 50							9,039	4,519 50
Quarter-dollars.....	15,439	3,859 75							15,439	3,859 75
Dimes.....	7,675,712	767,571 20							7,675,712	767,571 20
Total silver.....	19,991,229	13,066,989 45	6,250,000	6,250,000 00	1,204,000	1,204,000 00	8,725,000	8,725,000 00	36,170,229	29,245,989 45
MINOR.										
Five cents.....	22,969,421	1,148,471 05							22,969,421	1,148,471 05
Three cents.....	10,609	318 27							10,609	318 27
One cent.....	45,598,109	455,981 09							45,598,109	455,981 09
Total minor.....	68,578,139	1,604,770 41							68,578,139	1,604,770 41
Total coinage.....	89,025,328	17,945,719 86	7,560,200	30,826,000 00	1,288,920	2,588,030 00	8,725,800	8,733,000 00	106,600,248	60,092,749 86

VI.—BARS MANUFACTURED during the fiscal year ended June 30, 1884.

Description.	Mints.				Assay offices.					Total.
	Philadel- phia.	San Francisco.	Carson.	Denver.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	
GOLD.										
Fine bars	\$521,095 65				\$13,161,450 71					\$13,682,546 86
Standard bars					1,388,946 66					1,388,946 66
Unparted bars		\$5,450 64		\$1,367,601 10	\$169,979 63	\$734,269 64	\$132,504 66	\$53,255 27		2,464,060 94
Sterling bars					613,234 34					613,234 34
Mint bars					5,727,797 27					5,727,797 27
Total gold	521,095 65	5,450 64		1,367,601 10	20,891,428 98	169,979 63	734,269 64	132,504 66	53,255 27	23,875,585 57
SILVER.										
Fine bars	48,270 10	1,234,578 69			6,681,756 65					7,364,605 44
Standard bars					37,163 64					37,163 64
Unparted bars		61 37		19,426 27	2,033 01	22,439 18	1,039 61	5,224 76		50,224 20
Sterling bars	6,012 01									6,012 01
Mint bars					181,719 13					181,719 13
Total silver	54,282 11	1,234,640 06		19,426 27	6,390,639 42	2,033 01	22,439 18	1,039 61	5,224 76	7,639,724 42
Total gold and silver	575,377 76	1,240,090 70		1,387,027 37	27,192,068 40	172,012 64	756,708 82	133,544 27	58,480 03	31,515,309.99

VII.—BARS MANUFACTURED during the calendar year ended December 31, 1883.

Description.	Mints.				Assay offices.					
	Philadelphia.	San Francisco.	Carson.	Denver.	New York.	Boisé.	Helena.	Charlotte.	Saint Louis.	Total.
GOLD.										
Fine bars	\$591,360 73				\$14,551,225 65					\$15,142,586 38
Standard bars					1,903,147 41					1,903,147 41
Unparted bars				\$1,362,109 60		\$178,620 58	\$764,950 27	\$113,846 68	\$39,664 09	2,459,191 22
Sterling bars					1,045,131 27					1,045,131 27
Mint bars					6,037,497 45					6,037,497 45
Total gold	591,360 73			1,362,109 60	23,537,001 78	178,620 58	764,950 27	113,846 68	39,664 09	26,587,553 73
SILVER.										
Fine bars	111,855 39	\$1,695,973 21	\$17,131 66		5,832,678 69					7,657,638 95
Sterling bars	10,822 71									10,822 71
Standard bars					22,878 22					22,878 22
Unparted bars				17,560 80		2,219 56	28,567 39	935 89	7,476 91	56,760 55
Mint bars					111,644 06					111,644 06
Total silver	122,678 10	1,695,973 21	17,131 66	17,560 80	5,967,200 97	2,219 56	28,567 39	935 89	7,476 91	7,859,744 49
Total gold and silver	714,038 83	1,695,973 21	17,131 66	1,379,670 40	29,504,202 75	180,840 14	793,517 66	114,782 57	47,141 00	34,447,298 22

VIII.—STATEMENT of EARNINGS and EXPENDITURES of the UNITED STATES MINTS and ASSAY OFFICES for the fiscal year ended June 30, 1884.

EARNINGS AND GAINS.

Sources.	Mints.					Assay offices.					Total.
	Philadel- phia.	San Fran- cisco.	New Or- leans.	Carson.	Denver.	New York.	Boisé.	Char- lotte.	Helena.	Saint Louis.	
Parting and refining charges.....	\$11,404 45	\$134,106 25	\$738,63	\$16,630 97	.....	\$105,609 03	.....	.....	.....	.....	\$268,489 33
Melting, alloy, and bar charges.....	636 20	2,716 45	1,145 16	292 58	.....	3,522 95	.....	.....	.....	.....	8,313 34
Charge for assaying, melting, and stamping.....	.....	.....	.....	.....	\$1,778 79	.....	\$214 92	\$223 27	\$943 23	\$80,19	3,240 40
Profits on standard silver dollars coined.....	1,552,718 66	697,579 80	1,247,669 69	168,704 51	.....	.....	.....	.....	.....	.....	3,966,672 66
Profits on subsidiary silver coined.....	92,798 46	9,852 69	.....	.....	.....	.....	.....	.....	.....	.....	102,651 15
Profits on minor coins manufactured.....	982,785 66	.....	.....	.....	.....	.....	.....	.....	.....	.....	982,785 66
Profits on sale of medals and proof coins.....	2,502 17	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,502 17
Receipts from assays of ores and bullion.....	482 00	111 50	54 00	186 00	204 00	563 50	192 00	332 33	1,180 00	285 00	3,590 33
Deposit melting room fluxes and sweeps.....	2,052 61	1,008 83	425 60	287 64	975 33	4,748 77	94 49	19 45	457 76	75 32	10,143 80
Surplus bullion returned by melter and refiners.....	1,466 65	15,896 89	"2,527 76	.....	.....	40,472 94	.....	.....	.....	.....	60,364 24
Gain on bullion shipped the mint for coinage.....	.....	.....	.....	.....	1,908 70	.....	249 86	536 08	1,278 38	236 31	4,209 33
Proceeds of sale of old material.....	86 03	2,236 62	.....	65 87	.....	.....	.....	.....	.....	.....	2,388 52
Profits on lead melts sold.....	.....	.....	.....	.....	.....	1 71	.....	.....	.....	.....	1 71
Charges received from Hawaiian Government.....	250 00	17,500 00	.....	.....	.....	.....	.....	.....	.....	.....	17,750 00
Total.....	2,947,182 89	881,007 03	1,252,560 84	186,167 57	4,866 82	154,918 90	751 27	1,111 13	3,859 37	676 82	5,433,102 64

EXPENDITURES AND LOSSES.

Salaries of officers and clerks.....	40,503 18	43,400 00	31,873 10	29,050 00	10,950 00	39,250 00	3,000 00	2,750 00	7,950 00	3,500 00	212,226 28
Wages of workmen and adjusters.....	358,845 70	236,504 75	93,750 95	70,310 75	12,000 00	23,038 50	3,646 68	312 75	11,389 55	1,382 50	811,182 13
Contingent expenses, not including amount paid for wastage and loss on sweeps sold.....	118,980 26	52,175 63	44,909 83	22,302 95	5,507 84	8,685 16	1,326 66	1,661 20	7,998 93	456 01	264,004 47
Parting and refining expenses, not including for wastage and loss on sweeps sold.....	10,309 27	129,890 75	.....	20,845 47	.....	83,071 89	.....	.....	.....	.....	244,117 38
Wastages of the operative officers.....	6,713 05	19,218 57	10,913 23	3,756 63	.....	.....	.....	.....	.....	.....	40,601 48
Loss on sweeps of the year.....	3,031 13	6,384 26	1,893 25	.....	.....	5,290 48	.....	.....	.....	.....	16,599 12
Loss on bullion shipped to the mint.....	.....	.....	.....	.....	55 82	.....	.....	.....	.....	41 66	97 48
Expenses of distributing silver coins.....	29,131 69	15,998 57	11,052 69	1,640 90	.....	.....	.....	.....	.....	.....	57,823 85
Expenses of distributing minor coins.....	29,152 32	.....	.....	.....	.....	.....	.....	.....	.....	.....	29,152 32
Minor coinage metal wasted.....	198 22	.....	.....	.....	.....	.....	.....	.....	.....	.....	198 22
Total.....	596,864 82	503,572 53	194,393 05	147,906 70	28,513 66	159,336 03	7,973 34	4,723 95	27,338 48	5,380 17	1,676,002 73

* Bullion belonging to previous years.

IX.—MEDALS MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1884.

Names.	Gold.	Silver.	Bronze.
Adams Academy	1		
American Humane Society	8		6
American Pomological Society		5	
Amidon	1		
Army department prize	8		
Army division (first prize)	3		
Army division (second prize)	9		
Army division (third prize)		24	
Army marksmanship (first prize)	1		
Army marksmanship (second prize)	2		
Army marksmanship (third prize)		3	
Army skirmish prize	1		18
Arthur, Chester A. (President)			27
Arthur, Indian peace			37
Baltimore Female College		6	
Bicycle club		25	
Bridge		65	
Brown memorial		8	
Charleston celebration			150
Cincinnati, Society of the	6	6	17
Davis	2		6
Denman School		21	
Department of State	20		
Department skirmish prize		8	18
Division skirmish prize		3	18
Dodd, H. M.	1	1	
Elliott		6	7
Emancipation			20
Field, Cyrus			2
Franklin School		20	
Garfield, Indian peace			12
Garfield, James A. (President)			25
Gentlemen's Driving Park		2	
Georgetown College	1		
Grant, Indian peace		1	5
Hayes, Indian peace			12
Horn, John			5
Jackson, A. (President)			1
Johnson, Andrew (President)			2
Knight Templar pilgrimage	2	5	
"Let us have peace"			10
Life-saving	1	10	
Lincoln and Garfield (small)	10	100	
Lincoln Grammar School		20	
McKee	1		
Maris family bi-centennial	2		
Massachusetts Horticultural Society		31	
Massachusetts Humane Society	4	24	24
Michigan State Agricultural Society		3	
Middlesex, South, Agricultural Society		1	
Monroe, James (President)			10
New England Agricultural Society		85	15
Norman	1		3
Pauline		1	
Pennsylvania Horticultural Society		3	2
Pennsylvania volunteers			5
Perry, Captain			5
Philadelphia College of Pharmacy	2		
Philadelphia rifle club		20	
Pierce, Franklin (President)			5
Polk, James K. (President)			10
Rumford	1	1	
Schuykill navy			284
Scott, General			3
Saint Louis Agricultural and Mechanical Association	3		
Stoddard			6
Suydam		6	6
"Time increases his fame"	1		
Toronto semi-centennial*			10,000
Union League	1		
Washington and Lee University	4		
Wisconsin State Agricultural Society		10	
Wood, Archbishop			1
Total	97	524	10,777

* Goloid planchets furnished.

X.—MEDALS and PROOF SETS SOLD during the fiscal year ended June 30, 1884.

Description.	Number sold.	Value.	Description.	Number sold.	Value.
MEDALS.			PROOF SETS.		
Gold	130	\$5,645 10	Gold	36	\$1,548 00
Silver	598	1,153 91	Silver	925	3,011 40
Bronze	3,264	561 75	Minor	3,157	490 32
Total	3,992	7,360 76	Total	4,118	5,049 72

No pattern pieces or sets were sold during the year. Ten thousand gold medals were struck, at a charge of \$20.

XI.—COINAGE and MEDAL DIES MANUFACTURED at the MINT at PHILADELPHIA during the fiscal year ended June 30, 1884.

Denomination.	For Philadelphia.	For San Francisco.	For Carson.	For New Orleans.	Total.
For gold coinage:					
Double-eagle		40	10		50
Eagle	5	20	10		35
Half-eagle	12	10	9		31
Three-dollar	2				2
Quarter-eagle	2				2
Dollar	12				12
Total	33	70	29		132
For silver coinage:					
Dollar	128	80	20	60	288
Half-dollar	2				2
Quarter-dollar	2				2
Dime	86	10			96
Total	218	90	20	60	388
For minor coinage:					
Five-cent	678				678
Three-cent	5				5
One-cent	275				275
Total	958				958

TOTAL NUMBER OF DIES.

Gold coinage	132
Silver coinage	388
Minor coinage	958
Experimental dies	12
Proof coinage	24
Maj. Gen. Edmund P. Gaines	1
Army marksmanship	4
Annual assay	1
Total	1,520

XII.—COMPARATIVE TABLE showing the OPERATIONS for the fiscal years 1883 and 1884 at the COINAGE MINTS and NEW YORK ASSAY OFFICE.

	1883.	1884.
PHILADELPHIA.		
Deposits value.....	\$15,319,070 79	\$16,802,750 40
Gold coinage pieces.....	941,680	425,334
Silver coinage do.....	18,798,076	19,406,793
Minor coinage do.....	60,951,526	55,955,029
Total coinage do.....	80,691,282	75,787,156
Gold coinage value.....	\$7,729,982 50	\$2,777,154 00
Silver coinage do.....	12,325,470 15	13,854,387 80
Minor coinage do.....	1,428,307 16	1,174,709 73
Total coinage do.....	21,483,759 81	17,806,251 53
Gold bars do.....	381,508 84	521,095 65
Silver bars do.....	280,174 78	54,282 11
Total bars do.....	661,683 62	575,377 76
Gold operated upon by melter and refiner standard ounces.....	1,231,102	764,264
Silver operated upon by melter and refiner do.....	23,403,427	26,370,821
Gold operated upon by coiner do.....	979,842	541,311
Silver operated upon by coiner do.....	22,187,911	25,503,602
Gold wastage of melter and refiner do.....		18
Silver wastage of melter and refiner do.....		
Gold wastage of coiner do.....	22	15
Silver wastage of coiner do.....	4,952	6,092
SAN FRANCISCO.		
Deposits value.....	\$35,328,140 74	\$30,458,125 14
Gold coinage pieces.....	1,357,000	1,294,450
Silver coinage do.....	7,350,000	5,300,000
Total coinage do.....	8,707,000	6,594,450
Gold coinage value.....	\$26,760,000 00	\$23,543,500 00
Silver coinage do.....	7,350,000 00	4,850,000 00
Total coinage do.....	34,110,000 00	28,393,500 00
Gold bars do.....		5,450 64
Silver bars do.....	1,246,779 85	1,234,640 06
Total bars do.....	1,246,779 85	1,240,090 70
Gold operated upon by melter and refiner standard ounces.....	2,671,989	2,323,092
Silver operated upon by melter and refiner do.....	13,974,639	10,903,752
Gold operated upon by coiner do.....	2,651,370	2,329,181
Silver operated upon by coiner do.....	12,628,737	9,779,063
Gold wastage of melter and refiner do.....		
Silver wastage of melter and refiner do.....	16,573	16,309
Gold wastage of coiner do.....	134	120
Silver wastage of coiner do.....	638	618
CARSON.		
Deposits value.....	\$2,766,200 93	\$2,410,552 13
Gold coinage pieces.....	104,042	107,955
Silver coinage do.....	1,120,000	1,164,000
Total coinage do.....	1,224,042	1,271,955
Gold coinage value.....	\$1,403,945 00	\$1,612,170 00
Silver coinage do.....	1,120,000 00	1,164,000 00
Total coinage do.....	2,523,945 00	2,776,170 00
Gold bars do.....		
Silver bars do.....	17,131 66	
Total bars do.....	17,131 66	

XII.—COMPARATIVE TABLE showing the OPERATIONS for the fiscal years 1883 and 1884, &c.—Continued.

	1883.	1884.
CARSON—Continued.		
Gold operated upon by melter and refiner..... standard ounces.....	148, 207	186, 893
Silver operated upon by melter and refiner..... do.....	2, 553, 537	2, 241, 395
Gold operated upon by coiner..... do.....	160, 977	172, 920
Silver operated upon by coiner..... do.....	2, 039, 355	2, 194, 569
Gold wastage of melter and refiner..... do.....	92	71
Silver wastage of melter and refiner..... do.....	660	1, 833
Gold wastage of coiner..... do.....	6	6
Silver wastage of coiner..... do.....	366	472
NEW ORLEANS.		
Deposits..... value.....	\$8, 776, 566 66	\$9, 207, 879 97
Gold coinage..... pieces.....	4, 300	
Silver coinage..... do.....	8, 040, 000	8, 905, 000
Total coinage..... do.....	8, 044, 300	8, 905, 000
Gold coinage..... value.....	\$43, 000 00	
Silver coinage..... do.....	8, 040, 000 00	\$8, 905, 000 00
Total coinage..... do.....	8, 083, 000 00	8, 905, 000 00
Gold operated upon by melter and refiner..... standard ounces.....	12, 675	
Silver operated upon by melter and refiner..... do.....	13, 849,995	16, 801, 242
Gold operated upon by coiner..... do.....	6, 378	
Silver operated upon by coiner..... do.....	13, 073, 130	15, 146, 418
Gold wastage of melter and refiner..... do.....	6	
Silver wastage of melter and refiner..... do.....	1, 656	9, 089
Gold wastage of coiner..... do.....		
Silver wastage of coiner..... do.....	566	1, 768
NEW YORK ASSAY OFFICE.		
Gold deposits..... value.....	\$17, 016, 061 56	\$20, 270, 958 31
Silver deposits..... do.....	6, 592, 657 50	6, 297, 114 84
Total deposits..... do.....	23, 608, 719 06	26, 568, 073 15
Gold, fine bars manufactured..... do.....	11, 678, 319 07	13, 161, 450 71
Gold, mint bars manufactured..... do.....	2, 195, 293 37	5, 727, 797 27
Gold, standard bars manufactured..... do.....	787, 543 24	1, 388, 946 66
Gold, sterling bars manufactured..... do.....	1, 325, 191 05	613, 234 34
Silver, fine bars manufactured..... do.....	6, 433, 097 08	6, 081, 756 65
Silver, standard bars manufactured..... do.....	15, 312 58	37, 163 64
Silver, sterling bars manufactured..... do.....		
Silver, mint bars manufactured..... do.....		181, 719 13
Total bars manufactured..... do.....	22, 434, 756 39	27, 192, 068 40

XIII.—SUMMARY of the OPERATIONS and EARNINGS at the DENVER MINT and CHARLOTTE, HELENA, BOISE, and SAINT LOUIS ASSAY OFFICES for the fiscal year 1884.

	Denver.	Charlotte.	Helena.	Boise.	Saint Louis.	Total.
Gold deposits.....	\$1, 367, 601 10	\$132, 504 66	\$734, 269 64	\$169, 979 63	\$53, 255 27	\$2, 457, 610 30
Silver deposits.....	19, 426 27	1, 039 61	22, 439 18	2, 033 01	5, 224 76	50, 162 83
Unparted bars manufactured.....	1, 387, 027 37	133, 544 27	756, 708 82	172, 012 64	58, 480 03	2, 507, 773 13
Charges collected:						
On deposits.....	1, 778 79	223 27	943 23	214 92	80 19	3, 240 40
On ore assays.....	204 00	332 33	1, 180 00	192 00	285 00	2, 193 33
Total earnings.....	4, 866 82	1, 111 13	3, 859 37	751 27	676 82	11, 265 41
Total expenses.....	28, 513 66	4, 723 95	27, 333 48	7, 973 34	5, 380 17	73, 929 60

XIV.—WASTAGE and LOSS on SALE of SWEEPS, 1884.

Losses.	Philadel- phia mint.	San Fran- cisco mint.	Carson mint.	New Orleans mint.	New York as- say office.	Total.
Melter and refiner's gold wastage.	\$338 30	.....	\$1,333 10	.....	.....	\$1,671 40
Coiner's gold wastage	282 43	\$2,238 11	117 31	.....	.....	2,637 85
Melter and refiner's silver wastage	.....	16,360 42	1,833 27	\$0,135 63	.....	27,329 32
Coiner's silver wastage	6,092 32	620 04	472 95	1,777 60	.....	8,962 91
Loss on sale of sweeps	3,031 13	5,951 39	.....	.....	\$5,290 48	14,273 00
Total	9,744 18	25,169 96	3,756 63	10,913 23	5,290 48	54,874 48
Paid as follows:						
From contingent appropriation	.....	2,474 74	828 22	.....	.....	3,302 96
From parting and refining appro- priation	.....	2,255 91	957 86	.....	.....	3,213 77
From surplus bullion	1,641 03	16,903 72	287 64	253 46	5,290 48	24,376 33
From silver profit fund	8,103 15	3,535 59	1,682 91	10,659 77	.....	23,981 42
Total	9,744 18	25,169 96	3,756 63	10,913 23	5,290 48	54,874 48

XV.—STATEMENT by MONTHS of FINE GOLD BARS EXCHANGED for GOLD COIN at the UNITED STATES MINT, PHILADELPHIA, and UNITED STATES ASSAY OFFICE at NEW YORK, from July 1, 1883, to June 30, 1884.

Month.	Philadelphia.	New York.	Total.
1883.			
July	\$30,094 35	\$192,416 27	\$222,510 62
August	45,151 96	221,211 32	266,363 28
September	40,128 53	302,897 07	343,025 60
October	50,160 41	242,194 36	292,354 77
November	25,080 64	150,250 45	175,331 09
December	30,088 14	154,774 51	184,862 65
1884.			
January	20,072 13	175,384 72	195,456 85
February	30,083 76	337,710 95	367,794 71
March	35,126 79	6,896,543 70	6,931,670 49
April	25,077 16	16,153,050 19	16,178,127 35
May	25,078 77	466,537 55	491,616 32
June	25,127 07	126,559 06	151,686 13
	381,269 71	25,419,530 15	25,800,799 86

XVI.—STATEMENT of GOLD and SILVER BULLION and COIN on hand at the UNITED STATES MINTS and NEW YORK ASSAY OFFICE, years ending June 30, 1883, and June 30, 1884.

Institution.	Gold bullion.	Gold coin.	Silver bullion.	Silver coin.	Total.
1883.					
Philadelphia	\$26,516,771 84	\$1,249,598 00	\$1,381,144 98	\$4,699,912 65	\$33,847,427 47
San Francisco	973,882 33	3,492,045 00	800,818 46	30,875,617 26	36,142,363 05
Carson	656,043 90	133,585 00	618,239 49	2,039,110 63	3,446,979 02
New Orleans	137,269 21	17,991 86	1,141,055 47	7,037,470 96	8,333,787 50
New York	27,517,997 37	2,158,243 82	819,018 08	92,907 44	30,588,166 71
Total	55,801,964 65	7,051,463 68	4,760,276 48	44,745,018 94	112,358,723 75
1884.					
Philadelphia	25,882,533 02	1,723,158 50	1,615,341 42	8,159,811 93	37,380,844 87
San Francisco	848,605 08	3,654,525 00	773,494 46	33,517,277 87	38,793,902 41
Carson	494,427 04	311,145 00	439,973 31	2,928,032 12	4,173,577 47
New Orleans	228,794 85	102,560 00	1,319,454 27	11,957,338 83	13,608,147 95
New York	16,528,011 38	28,954,556 86	802,522 35	11,832 09	46,296,922 68
Total	43,982,371 37	34,745,945 36	4,950,785 81	56,574,292 84	140,253,395 38

XVII.—STATEMENT showing the NUMBER OF OUNCES at STANDARD and COST of SILVER BULLION PURCHASED and DELIVERED at the COINAGE MINTS, and the NUMBER of SILVER DOLLARS COINED EACH MONTH from July 1, 1883, to June 30, 1884.

Date.	Standard ounces.	Cost.	Coinage.
1883.			
July	2,386,887.31	\$2,374,541 49	\$2,425,000
August	2,417,322.79	2,401,697 99	2,340,000
September	1,752,354.32	1,740,931 41	2,350,000
October	2,206,756.77	2,204,681 42	2,350,050
November	1,834,924.60	1,829,885 19	2,350,000
December	2,328,322.97	2,321,556 06	2,354,170
1884.			
January	2,149,818.66	2,151,392 61	2,350,000
February	2,111,607.28	2,132,972 30	2,350,000
March	2,100,967.41	2,124,913 91	2,300,510
April	1,688,166.04	1,698,489 95	2,300,000
May	1,812,815.21	1,823,483 68	2,310,000
June	1,568,891.66	1,573,837 90	2,320,200
Total	24,358,835.02	24,378,383 91	28,099,930
Purchased and coined from March 1, 1878, to June 30, 1883	128,782,187.25	131,811,676 28	147,255,899
Total	153,141,022.27	156,190,060 19	175,355,829
Monthly average July 1, 1883, to June 30, 1884	2,029,902.92	2,031,532 00	2,341,661
Monthly average for 76 months	2,015,013.45	2,055,132 37	2,307,313

XVIII.—*STATEMENT showing the PROFITS on the COINAGE of SILVER at the*
DR. POSITION

1883.			
July 1.	Balance on hand :		
	Philadelphia	\$422,757 94	
	San Francisco	451,104 40	
	Carson	80,889 73	
	New Orleans	323,844 52	
			\$1,278,596 59
	Profits on the coinage of silver dollars :		
	Philadelphia	1,852,718 66	
	San Francisco	697,579 80	
	Carson	168,704 51	
	New Orleans	1,247,669 69	
			3,966,672 66
	Profits on the coinage of subsidiary silver :		
	Philadelphia	92,798 46	
	San Francisco	9,852 69	
			102,651 15
Total			5,347,920 40

*MINTS of the UNITED STATES from July 1, 1883, to June 30, 1884, and the DIS-
of SAME.*

Paid expenses of distribution:

Philadelphia.....	\$29,132 29	
San Francisco.....	15,998 57	
Carson.....	1,640 90	
New Orleans.....	11,052 69	
		\$57,824 45

Paid for wastages and loss on sale of sweeps:

Philadelphia.....	8,103 15	
San Francisco.....	4,365 98	
Carson.....	1,682 91	
New Orleans.....	12,515 00	
		26,667 04

Deposited in the Treasury as follows:

PHILADELPHIA.

Warrant No. 997.....	\$422,757 94	
No. 2320.....	476,810 57	
No. 1749.....	502,532 90	
		1,402,101 41

SAN FRANCISCO.

Warrant No. 2576.....	250,839 86	
No. 996.....	200,264 54	
No. 859.....	477,618 86	
No. 1750.....	92,048 92	
		1,020,772 18

CARSON.

Warrant No. 999.....	80,889 73	
No. 861.....	43,066 91	
No. 858.....	44,001 98	
		167,958 62

NEW ORLEANS.

Warrant No. 537.....	323,844 52	
No. 860.....	230,771 36	
No. 2323.....	340,536 12	
		895,152 00
		3,485,984 21

1884.

June 30.

Balance on hand:*

Philadelphia.....	928,938 21	
San Francisco.....	117,400 16	
Carson.....	78,311 81	
New Orleans.....	652,794 52	
		1,777,444 70
		5,347,920 40

* These balances have been covered into the Treasury as follows:

Philadelphia, C. D. No. 31474.....	\$484,990 43	
Philadelphia, C. D. No. 31596.....	443,947 78	
San Francisco, C. D. No. 31597.....	117,400 16	
Carson, C. D. No. 31506.....	78,311 81	
New Orleans, C. D. No. 31303.....	334,903 44	
New Orleans, C. D. No. 31507.....	317,891 08	
		1,777,444 70

XIX.—AVERAGE MONTHLY PRICE of FINE SILVER BARS at LONDON, &c., during the fiscal year ending June 30, 1884.

Date.	Price per ounce British standard, 925 thousandths fine.	Equivalent in United States money per ounce fine, with exchange at par, \$4.86.65.	Average monthly price at New York of exchange on London.	Equivalent in United States money of fine bar silver, 1,000 fine, based on average monthly London quotations with exchange at average monthly rate.	Average monthly New York price of fine bar silver.
1883.					
July	<i>Pence.</i> 50.412	\$1 10.510	\$4 88.20	\$1 10.862	\$1 11.13
August	50.524	1 10.754	4 87.17	1 10.831	1 10.864
September	50.73	1 11.205	4 85.98	1 11.047	1 10.915
October	50.933	1 11.649	4 85.14	1 11.305	1 11.245
November	50.715	1 11.172	4 85.4	1 10.887	1 11.21
December	50.837	1 11.440	4 85.24	1 11.117	1 11.005
1884.					
January	50.865	1 11.501	4 87.38	1 11.667	1 11.311
February	51.135	1 12.093	4 89.89	1 12.832	1 12.677
March	50.937	1 11.659	4 90.42	1 12.513	1 12.71
April	50.757	1 11.265	4 90.38	1 12.118	1 12.062
May	50.846	1 11.459	4 88.38	1 11.856	1 12.015
June	50.8	1 11.359	4 86.6	1 11.318	1 11.58
Average	50.791	1 11.339	4 87.51	1 11.529	1 11.56

XX.—GOLD and SILVER of DOMESTIC PRODUCTION DEPOSITED at the MINTS and ASSAY OFFICES from THEIR ORGANIZATION to the close of the fiscal year ended June 30, 1884.

Locality.	Gold.	Silver.	Total.
Alabama	\$222,984 45	\$8 06	\$222,992 51
Alaska	138,719 50	1,050 36	139,769 86
Arizona	3,451,186 51	13,242,548 99	16,693,735 50
California	729,782,449 08	3,670,866 84	733,453,315 92
Colorado	44,431,821 87	22,566,463 12	66,998,284 99
Dakota	20,332,531 76	237,200 97	20,569,732 73
Georgia	8,153,184 83	2,134 42	8,160,319 25
Idaho	26,684,498 37	1,230,285 07	27,914,783 44
Indiana	40 13		40 13
Maine	5,638 20	22 00	5,660 20
Maryland	2,559 91	59	2,560 50
Massachusetts		917 56	917 56
Michigan	159 58	3,559,116 89	3,559,276 47
Montana	54,345,342 33	10,071,448 14	64,416,790 47
Nebraska	156 97	2 42	159 39
Nevada	20,497,510 25	88,995,652 43	109,493,162 68
New Hampshire	11,020 55		11,020 55
New Mexico	1,950,546 38	4,914,811 16	6,865,357 54
North Carolina	10,931,022 38	48,012 72	10,979,035 10
Oregon	17,835,054 76	51,166 65	17,886,221 41
South Carolina	1,515,629 82	746 06	1,516,375 88
Tennessee	87,286 00	7 68	87,293 68
Texas	97 86	2,400 51	2,498 37
Utah	676,027 52	17,627,286 38	18,303,313 90
Vermont	32,076 10	49 94	32,126 04
Virginia	1,710,641 48	177 85	1,710,819 33
Washington Territory	315,315 34	967 02	316,282 36
Wyoming	734,201 00	11,856 77	746,057 77
Refined bullion	257,048,392 52	113,830,795 01	370,879,187 53
Parted from silver	16,699,768 48		16,699,768 48
Contained in silver	9,322,268 97		9,322,268 97
Parted from gold		7,073,251 68	7,073,251 68
Contained in gold		526,284 79	526,284 79
Other sources	10,672,060 26	33,411,329 84	44,083,390 10
Total	1,237,595,193 16	321,076,861 92	1,558,672,055 08

XXI.—STATEMENT of COINAGE from the ORGANIZATION of the MINT to the close of the fiscal year ended June 30, 1884.

GOLD COINAGE.

Period.	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Total.
1793 to 1848		\$25,662,270	\$45,265,355		\$5 413,815 00		\$76,341,440 00
1849 to 1873	\$646,727,980	29,851,820	22,994,390	\$1,169,913	20,804,702 50	\$19,015,633	740,564,438 50
1874	48,283,900	383,480	809,780	125,460	516,150 00	323,920	50,442,690 00
1875	32,748,140	599,840	203,655	60	2,250 00	20	33,553,965 00
1876	37,896,720	153,610	71,800	135	53,052 50	3,645	38,178,962 50
1877	43,941,700	56,200	67,835	4,464	5,780 00	2,220	44,078,199 00
1878	51,406,340	155,490	688,680	137,850	408,900 00	1,720	52,798,980 00
1879	37,234,340	1,031,440	1,442,130	109,182	1,166,800 00	3,020	40,986,912 00
1880	21,515,360	18,836,320	15,790,860	9,090	3,075 00	3,030	56,157,735 00
1881	15,345,520	33,389,050	29,982,180	4,698	9,140 00	3,276	78,733,864 00
1882	14,563,920	44,869,410	30,473,955	75	62 50	6,025	89,413,447 50
1883	27,526,120	6,611,790	1,775,366	4,665	10,137 50	8,855	35,936,927 50
1884	23,765,900	2,033,040	2,116,020	2,955	4,930 00	9,979	27,932,824 00
Total.	1,000,955,940	163,133,760	151,682,000	1,568,547	28,398,795 00	19,381,343	1,365,120,385 00

XXI.—STATEMENT of COINAGE from the ORGANIZATION of the MINT to the close of the fiscal year ended June 30, 1884—Continued.

SILVER COINAGE.

Period.	Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.
1793 to 1852.....		\$2,506,890	\$66,249,153 00	\$3,999,040 50	
1853 to 1873.....		5,538,948	33,596,082 50	18,002,178 00	
1874.....	\$3,588,900		1,438,980 00	458,515 50	
1875.....	5,697,500		2,353,500 00	623,950 00	\$5,858
1876.....	6,132,050		4,985,525 00	4,106,262 50	263,560
1877.....	9,162,900		9,746,350 00	7,584,175 00	1,440
1878.....	11,378,010	8,573,500	3,875,255 00	3,703,027 50	142
1879.....		27,227,500	225 00	112 50	
1880.....		27,933,750	3,275 00	3,837 50	
1881.....		27,637,955	4,677 50	3,638 75	
1882.....		27,772,075	5,537 50	3,208 75	
1883.....		28,111,119	2,759 50	4,079 75	
1884.....		28,099,930	4,465 00	3,832 50	
Total.....	35,959,360	183,401,667	122,765,735 00	38,495,918 75	271,000

Period.	Dimes.	Half dimes.	Three cents.	Total.
1793 to 1852.....	\$3,890,062 50	\$1,823,298 90	\$744,927 00	\$79,213,371 90
1853 to 1873.....	5,170,733 00	3,083,648 00	596,923 20	65,928,512 70
1874.....	497,255 80			5,983,601 30
1875.....	889,560 00			10,070,368 00
1876.....	3,639,105 00			19,126,502 50
1877.....	2,055,070 00			28,549,935 00
1878.....	760,891 00			28,290,825 50
1879.....	45 00			27,227,882 50
1880.....	1,575 00			27,942,437 50
1881.....	3,695 50			27,649,966 75
1882.....	2,507 50			27,783,388 75
1883.....	717,511 90			28,835,470 15
1884.....	665,160 30			28,773,387 80
Total.....	18,293,172 50	4,906,946 90	1,281,850 20	405,375,650 35

MINOR COIN.

Period.	Five cents.	Three cents.	Two cents.	Cents.	Half-cents.	Total.
1793 to 1873.....	\$5,276,140 00	\$805,350 00	\$912,020 00	\$4,886,452 44	\$39,926 11	\$11,919,888 55
1874.....	244,350 00	29,640 00		137,935 00		411,925 00
1875.....	94,650 00	12,540 00		123,185 00		230,375 00
1876.....	132,700 00	7,560 00		120,090 00		260,350 00
1877.....	25,250 00			36,915 00		62,165 00
1878.....	80 00	48 00		30,566 00		30,694 00
1879.....	1,175 00	984 00		95,639 00		97,798 00
1880.....	1,247 50	982 50		267,741 50		269,971 50
1881.....	177 75	32,416 65		372,515 55		405,109 95
1882.....	220,038 75	104 25		424,614 75		644,757 75
1883.....	1,022,774 40	858 57		404,674 19		1,428,507 16
1884.....	768,745 25	244 86		405,719 62		1,174,709 73
Total.....	7,787,328 65	890,728 83	912,020 00	7,306,048 05	39,926 11	16,936,051 64

XXII.—REGULATIONS PRESCRIBED by the SECRETARY of the TREASURY in RELATION to the EXECUTION of COINAGE for FOREIGN COUNTRIES at the MINTS of UNITED STATES.

Bullion or metal to be used in coinage authorized by the Secretary of the Treasury to be executed for any foreign Government shall be delivered to the Superintendent of the Mint where the coinage has been authorized, who shall ascertain the weight and fineness and give a special receipt therefor, stating the amount and the purpose for which received.

Accounts will be kept in the books of the Mint in such manner as the Director of the Mint may prescribe, showing the character, amount, value, and disposition of the

bullion or metal thus received and of the coinage executed and of the transactions relating thereto with the agent of the foreign Government.

The bullion or metal received shall be delivered to the operative officers, and accounted for as in the case of bullion purchased or deposited for coinage.

The ingots will be prepared and the coin manufactured in the same manner as the coins of the United States, the fineness and weight being according to the standard prescribed by the foreign Government, and the tolerance for weight and fineness being the same as that fixed by its law.

The dies for the coinage shall be furnished by or at the expense of the Government applying for the coinage.

The coinage shall be executed from time to time, but shall not interfere with the necessary coinage of United States coins.

From each delivery of coin by the coiner the Superintendent shall take, without selection or weighing, two coins of each denomination and forward them to the Director of the Mint monthly for test and assay.

Upon payment to the Superintendent of the Mint of the charges fixed by the Director of the Mint, with the approval of the Secretary of the Treasury, the Superintendent shall deliver from time to time to the agent of the Government the coins as struck, not exceeding the nominal sum for which the coinage has been authorized containing the same number of fine ounces of bullion or metal as were received for coinage.

Should bullion furnished for such coinage require refining or toughening, the charges will be imposed usually collected for those operations on similar bullion.

The moneys received in payment of the charge for executing such coinage will be deposited in the Treasury and applied to reimburse the appropriations from which the expenses incurred may appear to have been paid.

Any necessary instructions as to details for carrying into effect the foregoing regulations will be given by the Director of the Mint.

After the completion of the authorized coinage the dies furnished the Superintendent for its execution shall be forwarded by him to the Director of the Mint, who shall cause them to be defaced or returned to the Government for which the coinage was executed, if so requested by its official representative at Washington.

H. F. FRENCH,

Acting Secretary of the Treasury.

XXIII.—TABLE showing the NUMBER of PIECES, and FINENESS of EACH, of the COINAGE of the calendar year 1883, ASSAYED at the ANNUAL ASSAY and MONTHLY at the MINT BUREAU.

GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
900.4					1			
900.3					2			
900.2			4	1	2			
900.1	1	1	1	1	6			
900. standard	7	3		15	4	4		
899.9	6	2	3	16		7		
899.8		2	2	13		5		
899.7	1		1	14			1	
899.6	1		4	7				
899.5	1		1	7		1		
899.4				2				
899.3								1
899.2								
899.1				1				
Total pieces	17	8	16	77	15	17	1	1
Average fineness	899.9	899.93	899.86	899.79	900.13	899.87	899.7	899.2

XXIII.—TABLE showing the NUMBER of PIECES, and FINENESS of EACH, of the COINAGE of the calendar year 1883, ASSAYED at the ANNUAL ASSAY and MONTHLY at the MINT BUREAU—Continued.

SILVER.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.	
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
903.....								1
902.....								1
901.9.....								1
901.8.....								1
901.7.....								1
901.6.....					2	1		1
901.5.....						1		1
901.4.....						1		1
901.3.....	1	4						1
901.2.....				1		1		
901.1.....		2			1		2	
901.....				1		1		
900.9.....		6	1	2	2	1	1	1
900.8.....		1		3				1
900.7.....	1	9	1		2	3	2	
900.6.....						1		
900.5.....		1		1				1
900.4.....	3	37	1	1	5	2	2	4
900.3.....	1	20		6		2		3
900.2.....	1	43	3	6	1	1	1	1
900.1.....		5		2		4		3
900 standard.....	2	68	2	8	3	4		4
899.9.....		6		8		3		
899.8.....	3	27	3	4		4	2	10
899.7.....		14		5		2		3
899.6.....	2	45	1	8	1		2	13
899.5.....		16		4		2		5
899.4.....		4		1				1
899.3.....	3	46	1	3			1	6
899.2.....		3		2		1		7
899.1.....	1	27	2	5	1	1	1	6
899.....		1		4				2
898.9.....		7	3	2			2	4
898.8.....								2
898.7.....								
898.6.....								
898.5.....								
898.4.....								3
898.3.....								1
898.2.....								3
898.1.....								1
898.....				1				1
897.9.....								
897.8.....								
897.7.....								
897.6.....								
897.5.....				1				
Total pieces.....	18	392	18	79	18	36	16	90
Average fineness.....	899.90	899.85	899.74	899.78	900.46	900.19	900.03	899.57

XXIV.—TABLE showing the PERCENTAGE of PIECES of EACH TITLE of FINE-
NESS of the WHOLE NUMBER ASSAYED at the ANNUAL ASSAY and MONTH-
LY at the MINT BUREAU—Continued.

SILVER.

Fineness.	Philadelphia.		San Francisco.		Carson.		New Orleans.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Total.
	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.
897.7											
897.6											
897.5				1.27						.16	.15
Average fineness.....	899.90	899.85	899.74	899.78	900.46	900.19	900.03	899.57			
Melted in mass.....	900.0		900.2		900.4						

XXV.—ASSAY of JAPANESE COINS.

LEGATION OF JAPAN,

Washington, 28th of 8th month, seventeenth year of Meiji.

SIR: In compliance with the request of His Imperial Majesty's minister of finance I have the honor to transmit herewith several specimens of the gold and silver coinage of the Japanese mint for one year from the July of 1883 to the June of 1884, and beg that you will request the honorable the Secretary of the Treasury to add to the obligations under which he has already placed my Government by his courteous compliance with similar applications in the past, by directing that the same be assayed at the United States mint.

According to the letter of the assayer of the imperial mint, a copy of which I have the honor to inclose, the accompanying packet contains one five-yen gold piece of the pyx of 1883 and two of the pyx of 1884, and one cutting from a gold bar; also three one-yen silver pieces of the pyx of 1883, two of the pyx of 1884, and one specimen of silver yen granulation.

Accept, sir, the renewed assurance of my highest consideration.

NAITO RUIJIRO.

Hon. FREDERICK T. FRELINGHUYSEN,
Secretary of State.

THE IMPERIAL MINT,

Assay Department, July 8, 1884.

DEAR SIR: Three five-yen and five silver yen coins selected this day by his excellency Matsukata Masayoshi, minister of finance, from the pyx pieces representing the coinage of the mint for the financial year 1883-'84 have been individually assayed by me.

Ninety-six of the remaining five-yen coins were melted together and cast into a bar; a cutting was taken from this bar and assayed.

Two hundred of silver yen coins were melted together, and a "dip" was taken from the molten metal and granulated and the granules were assayed.

The results are as follows:

No. 1. Gold five-yen coin, December 14, 1883	900.0
No. 2. Gold five-yen coin, February 15, 1884	900.1
No. 3. Gold five-yen coin, May 28, 1884	900.0
No. 4. Gold five-yen cutting from bar	900.0
No. 1. Silver yen coin, July 28, 1883	900.5
No. 2. Silver yen coin, August 22, 1883	900.9
No. 3. Silver yen coin, December 20, 1883	900.3
No. 4. Silver yen coin, February 27, 1884	900.2
No. 5. Silver yen coin, May 28, 1884	900.2
No. 6. Silver yen dip, granulated	900.2

Each coin, dip, and cutting was divided into four parts; one part was assayed by me as above, and the other three parts were separately sealed up in your presence and delivered to you. In every case the fineness of the coins is within the limits of the deviation permitted by law.

I have the honor to be, sir, your obedient servant,

WILLIAM GOWLAND, F. C. S.,

Associate of the Royal School of Mines.

The COMMISSIONER OF THE MINT.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., October 1, 1884.

SIR: The following is the result of assays of the pyx coins sent from the imperial mint of Japan, handed me by you for assay. I also give the assay of the imperial mint of Japan:

Description.	Japanese mint assay.	United States mint assay.
GOLD.		
Five-yen coin, December 14, 1883	900.	900.4
Five-yen coin, February 15, 1884	900.1	900.2
Five-yen coin, May 28, 1884	900.	900.2
Five-yen cutting from bar	900.	900.1
SILVER.		
Silver yen coin, July 28, 1883	900.5	901.3
Silver yen coin, August 22, 1883	900.9	900.4
Silver yen coin, December 20, 1883	900.3	900.4
Silver yen coin, February 27, 1884	900.2	901.3
Silver yen coin, May 28, 1884	900.2	901.0
Silver yen dip, granulated	900.2	900.3

Very respectfully,

W. P. LAWVER,
Assayer Mint Bureau.

HON. HORATIO C. BURCHARD,
Director of the Mint.

XXVI.—STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1884.

IMPORTS.

Ports.	Gold.			Silver.			Total.
	Bullion.	Coin.		Bullion.	Coin.		
		American.	Foreign.		American.	Foreign.	
NEW YORK.							
July, 1883	\$8, 522	\$21, 596	\$190, 724	\$2, 140	\$21, 432	\$380, 898	\$625, 312
August, 1883	10, 847	495, 830	1, 278, 735	2, 202	29, 717	856, 891	2, 674, 222
September, 1883	491, 558	61, 506	801, 613	2, 500	52, 392	739, 397	2, 148, 966
October, 1883	691, 972	181, 518	1, 373, 964	1, 000	80, 940	769, 558	3, 098, 952
November, 1883	1, 525, 962	365, 166	1, 737, 942	4, 252	50, 425	535, 631	4, 219, 378
December, 1883	130, 287	155, 549	403, 895	2, 303	59, 915	349, 978	1, 101, 927
January, 1884	14, 044	14, 268	32, 375	23, 160	50, 364	404, 231	538, 442
February, 1884	18, 945	24, 165	12, 845	3, 330	55, 051	334, 508	448, 844
March, 1884	12, 514	17, 830	179, 181	2, 000	141, 554	233, 381	586, 460
April, 1884	18, 943	11, 518	2, 736, 335	6, 921	25, 926	198, 076	2, 997, 719
May, 1884	13, 074	119, 067	142, 295	9, 410	22, 474	208, 125	514, 445
June, 1884	25, 890	59, 951	1, 932, 830	9, 210	36, 415	216, 762	2, 281, 058
Total	2, 962, 558	1, 527, 964	10, 822, 734	68, 428	626, 605	5, 227, 436	21, 235, 725
SAN FRANCISCO.							
July, 1883	50, 223	9, 162	119, 620	177, 386	1, 220	166, 807	524, 418
August, 1883	88, 723	500	25, 509	187, 367	3, 400	152, 100	457, 599
September, 1883	238, 516	150	621, 543	9, 910	2, 324	163, 292	1, 035, 735
October, 1883	808, 706	4, 112	867, 127	168, 962	2, 156	99, 874	1, 950, 937
November, 1883	213, 437	4, 050	515, 183	221, 644	1, 982	150, 406	1, 106, 702
December, 1883	222, 742	1, 458	68, 909	95, 108	3, 663	329, 644	721, 524
January, 1884	102, 992	3, 860	348, 023	154, 326	4, 297	149, 756	763, 254
February, 1884	63, 020	1, 029	150, 132	148, 966	2, 200	133, 500	498, 847
March, 1884	13, 050	2, 000	113, 099	187, 513	1, 208	180, 718	497, 588
April, 1884	35, 606	6, 900	152, 850	149, 553	14, 890	153, 993	513, 732
May, 1884	32, 200	1, 185	52, 867	200, 742	2, 147	106, 073	395, 214
June, 1884	39, 028	2, 800	4, 902	97, 112	1, 329	92, 574	237, 745
Total	1, 908, 243	37, 206	3, 039, 764	1, 798, 589	40, 816	1, 878, 677	8, 703, 295
ALL OTHER PORTS.							
July, 1883		857	29, 050	90, 245		277, 099	397, 251
August, 1883		15, 800	61, 410	43, 471	100	238, 536	359, 317
September, 1883	2, 049	341	15, 996	36, 500	1, 354	198, 537	254, 777
October, 1883	4, 676	321, 920	7, 435	125, 738		207, 321	667, 090
November, 1883	65	513	1, 500	263, 570	182	267, 812	533, 642
December, 1883	7, 117	50	13, 205	134, 714	1, 200	462, 464	618, 750
January, 1884	6, 871		2, 980	63, 283	6, 692	302, 126	386, 952
February, 1884	2, 696	147, 500	1, 972	22, 874	1, 600	174, 026	350, 668
March, 1884	2, 400	561, 028	2, 107	59, 406	793	397, 101	1, 022, 827
April, 1884	43, 984	2, 163	2, 130	70, 390	400	886, 186	505, 253
May, 1884	51, 317	1, 207, 990	6, 536	51, 463	1, 906	464, 355	1, 783, 567
June, 1884	5, 595	1, 638	1, 965	76, 780	4, 534	516, 636	607, 148
Total	126, 770	2, 259, 792	146, 286	1, 043, 434	18, 761	3, 892, 199	7, 487, 242
Total imports	4, 997, 571	3, 824, 962	14, 008, 784	2, 910, 451	686, 182	10, 998, 312	37, 426, 262

XXVI.—STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1884—Continued.

EXPORTS (DOMESTIC).

Ports.	Gold.		Silver.			Total
	Bullion.	Coin.	Bullion.	Coin.		
				Trade dollars.	Other.	
NEW YORK.						
July, 1883.....		\$34,661	\$550,080		\$1,753	\$586,494
August, 1883.....	1,200	79,267	628,545	\$117,500	59,080	885,592
September, 1883.....	2,500	81,000	833,400		54,000	970,900
October, 1883.....	1,900	43,475	397,762	63,000	226,300	732,437
November, 1883.....	2,600	38,650	680,879	20,000	8,800	750,929
December, 1883.....	6,139	156,006	643,071		67,674	872,890
January, 1884.....	3,000	60,895	807,636			931,531
February, 1884.....	6,000	2,263,224	1,114,010		3,450	3,386,684
March, 1884.....	6,375,362	4,060,303	794,137	25,000	16,017	11,270,819
April, 1884.....	16,207,279	3,638,632	584,054			20,429,965
May, 1884.....	371,676	431,900	691,485		1,000	1,496,061
June, 1884.....	2,240	67,000	655,606			724,846
Total.....	22,979,896	10,955,013	8,440,665	225,500	438,074	43,039,148
SAN FRANCISCO.						
July, 1883.....	3,894	35,615	\$172,368		750	212,627
August, 1883.....	7,104	30,117	575,615		19,000	631,836
September, 1883.....	440	110,405	310,453			421,298
October, 1883.....	3,783	82,372	359,900		1,300	447,355
November, 1883.....	5,783	100,175	327,725			433,683
December, 1883.....	2,608	68,106	931,695		800	1,003,209
January, 1884.....	45,696	12,525	680,275		350	738,846
February, 1884.....		35,715	588,168			623,883
March, 1884.....		24,550	287,860			312,410
April, 1884.....	213	23,675	618,426			642,314
May, 1884.....	1,549	47,005	505,800			554,354
June, 1884.....	1,217	15,648	442,100			458,965
Total.....	72,287	585,908	5,800,385		22,200	6,480,780
ALL OTHER PORTS.						
July, 1883.....						
August, 1883.....						
September, 1883.....						
October, 1883.....						
November, 1883.....		251,000			1,000	1,000
December, 1883.....		150,000			3,000	153,000
January, 1884.....					448	448
February, 1884.....						
March, 1884.....						
April, 1884.....						
May, 1884.....		300,000			159	300,159
June, 1884.....		100				100
Total.....		701,100			4,607	705,707
Total domestic exports	23,052,183	12,242,021	14,241,050	225,500	464,881	50,225,635

XXVI.—STATEMENT of IMPORTS and EXPORTS of GOLD and SILVER during the fiscal year ended June 30, 1884—Continued.

EXPORTS (FOREIGN).

Ports.	Gold.		Silver.		Total.
	Bullion.	Coin.	Bullion.	Coin.	
NEW YORK.					
July, 1883		\$10, 500		\$394, 469	\$404, 969
August, 1883		4, 905	\$55, 660	826, 955	887, 520
September, 1883		2, 000	150, 800	830, 552	983, 352
October, 1883		1, 000	115, 000	697, 156	813, 156
November, 1883		5, 160	83, 000	373, 891	462, 051
December, 1883		52, 110	60, 880	455, 886	568, 876
January, 1884	\$2, 400	5, 000		487, 346	494, 746
February, 1884		1, 106, 218		324, 600	1, 430, 818
March, 1884		1, 763, 920	6, 700	359, 256	2, 129, 876
April, 1884		1, 176, 926	1, 400	229, 268	1, 407, 594
May, 1884		1, 559, 734		249, 700	1, 809, 434
June, 1884		44, 900	11, 600	241, 897	298, 397
Total	2, 400	5, 732, 373	485, 040	5, 470, 976	11, 690, 789
SAN FRANCISCO.					
July, 1883		16, 200		155, 935	172, 135
August, 1883		9, 730		213, 813	223, 043
September, 1883				531, 854	531, 854
October, 1883				324, 191	324, 191
November, 1883				453, 569	453, 569
December, 1883				596, 151	596, 151
January, 1884		24, 250	4, 000	264, 652	292, 902
February, 1884			5, 200	298, 179	303, 379
March, 1884				588, 696	588, 696
April, 1884				618, 147	618, 147
May, 1884				530, 348	530, 348
June, 1884				433, 627	433, 627
Total		50, 180	9, 200	5, 008, 662	5, 068, 042
ALL OTHER PORTS.					
July, 1883				16, 834	16, 834
August, 1883				12, 875	12, 875
September, 1883				19, 813	19, 813
October, 1883				18, 657	18, 657
November, 1883				12, 254	12, 254
December, 1883		2, 000		17, 467	19, 467
January, 1884				9, 688	9, 688
February, 1884				15, 410	15, 410
March, 1884				17, 137	17, 137
April, 1884		800			800
May, 1884				2, 482	2, 482
June, 1884				3, 500	3, 500
Total		2, 800		146, 117	148, 917
Total foreign exports	2, 400	5, 785, 353	494, 240	10, 625, 755	16, 907, 748

XXVII.—PRECIOUS METALS USED in the ARTS and MANUFACTURES in the UNITED STATES.

A.

UNITED STATES ASSAY OFFICE, NEW YORK CITY,
Superintendent's Office, September 30, 1884.

Deposits of gold and silver bullion for bars which have been used in the arts and manufactures during the fiscal year from July 1, 1883, to June 30, 1884, appear as follows, viz :

Deposits—	Gold.	Silver.
Of United States coin	\$1, 171 25	\$1, 833 73
Of foreign coin	97, 465 06	63, 184 30
Of foreign bullion	250, 225 14	359, 823 81
Of plate, &c.	713, 099 05	166, 625 67
Of domestic bullion	3, 553, 157 64	4, 614, 529 46
Total	4, 615, 118 14	5, 205, 996 97
Large gold bars exchanged for gold coin and redeposited for small bars, \$1,260,942.27, less the charges and fractions paid in gold coin ..	1, 259, 893 58	
Total	\$5, 875, 011 72	

B.

Statement showing the value and character of the gold and silver used in the arts and manufactures during the calendar year 1883, as reported by the persons and firms who had been addressed.

GOLD.

Manufactures.	Number manufacturing.	United States coin.	Stamped United States or refinery bars.	Old jewelry, plate, and other old material.	Foreign coin.	Native grains, nuggets, &c.	Wire or rolled plate.	Total gold.
Watch-cases	32	\$575, 812	\$2, 976, 550	\$38, 101	\$1, 508	\$520	\$5, 817	\$3, 598, 308
Watch-chains	14	374, 997	286, 884	1, 907	600	135, 410	27, 202	827, 000
Dental supplies	7	700	33, 437	3 775				37, 912
Pens	14	14, 578	90, 325	6, 100	5, 227	2, 134	27, 560	145, 924
Instruments	45	68		3, 568		621	942	5, 199
Leaf	51	178, 424	792, 551	57, 493	6, 816	6, 700	42, 835	1, 084, 824
Plate	219	379, 291	67, 928	5, 500	590	8, 933	66, 626	528, 868
Spectacles	41	192, 400	7, 169	8, 830	1, 315	4, 987	727	215, 428
Chemicals	27	7, 438	7, 685	3, 551	550	207	12, 180	31, 611
Jewelry and watchmakers' supplies	11	24, 498	13, 983	9, 123		1, 569	30, 054	79, 227
Jewelry and watches	2, 273	3, 125, 738	2, 861, 149	738, 688	177, 794	541, 306	458, 745	7, 905, 163
Total	2, 734	4, 875, 587	7, 137, 661	876, 641	194, 400	702, 387	672, 688	14, 459, 464

XXVII.—PRECIOUS METALS USED in the ARTS and MANUFACTURES in the UNITED STATES—Continued.**SILVER.**

Manufactures.	United States coin.	Stamped United States or refinery bars.	Old jewelry, plate, and other old material.	Foreign coin.	Native grains, nuggets, &c.	Wire or rolled plate.	Total silver.	Total silver and gold.
Watch-cases	\$35,200	\$1,777,193	\$31,937	\$219	\$1,000	\$50	\$1,845,599	\$5,443,907
Watch-chains	524	14,768			6,790	1,462	23,544	850,544
Dental supplies	450	6,060				228	6,738	44,650
Pens	216	4,254	100	1,655	505		6,730	152,654
Instruments	931	3,752	693	755	864		13,990	19,139
Leaf	11	22,697	4,107	300	535	18,933	46,883	1,131,707
Plate	16,856	1,710,515	40,761	7,690	8,495	281,977	2,066,294	2,595,162
Spectacles	3,631	16,461	1,254	205	250	1,981	23,782	289,210
Chemicals	9	375,429	35,554	500	1,580	3,347	416,419	448,030
Jewelry and watchmakers' supplies	245	4,806	800		1,505	975	8,331	87,558
Jewelry and watches	158,564	616,237	106,745	142,949	49,733	23,992	1,098,220	9,003,383
Total	216,637	4,552,172	221,951	154,273	71,557	339,940	5,556,530	20,015,994

C.

Character and value of the precious metals reported by manufacturers, jewelers, and others, used by them during the calendar year 1883.

Character.	Gold.	Silver.	Total.
United States coin	\$4,875,587	\$216,637	\$5,092,224
Stamped United States or refinery bars	7,137,761	4,552,172	11,689,933
Old jewelry, plate, and other old material	876,641	221,951	1,098,592
Foreign coin	194,400	154,273	348,673
Native grains, nuggets, &c.	702,387	71,557	773,944
Wire or rolled plate	672,688	339,940	1,012,628
Value	14,459,464	5,556,530	20,015,994

XXVIII.—CIRCULAR, ESTIMATING AND PROCLAIMING, IN UNITED STATES MONEY OF ACCOUNT, THE VALUES OF THE STANDARD COINS IN CIRCULATION OF THE VARIOUS NATIONS OF THE WORLD.

1884.
DEPARTMENT NO. 1. }
Secretary's Office.

TREASURY DEPARTMENT,
BUREAU OF THE MINT,
Washington, D. C., January 1, 1884.

SIR: In pursuance of the provisions of section 3564 of the Revised Statutes of the United States, I have estimated the values of the standard coins in circulation of the various nations of the world, and submit the same in the accompanying table.

Very respectfully,

HORATIO C. BURCHARD,
Director.

HON. CHAS. J. FOLGER,
Secretary of the Treasury.

ESTIMATE of VALUES of FOREIGN COINS.

Country.	Monetary unit.	Standard.	Value in United States money.	Standard coin.
Argentine Republic	Peso	Gold and silver	\$0. 96, 5	$\frac{1}{20}$, $\frac{1}{10}$, $\frac{1}{5}$, $\frac{1}{2}$, and 1 peso, $\frac{1}{2}$ Argentine, and Argentine.
Austria	Florin	Silver	. 39, 8	
Belgium	Franc	Gold and silver	. 19, 3	5, 10, and 20 francs.
Bolivia	Boliviano	Silver	. 80, 6	Boliviano.
Brazil	Milreis of 1,000 reis	Gold	. 54, 6	
British Possessions in North America.	Dollar	do	1. 00	
Chili	Peso	Gold and silver	. 91, 2	Condor, doubloon, and escudo.
Cuba	Peso	do	. 93, 2	$\frac{1}{10}$, $\frac{1}{5}$, $\frac{1}{2}$, and 1 doubloon.
Denmark	Crown	Gold	. 26, 8	10 and 20 crowns.
Ecuador	Peso	Silver	. 80, 6	Peso.
Egypt	Piaster	Gold	. 04, 9	5, 10, 25, 50, and 100 piasters.
France	Franc	Gold and silver	. 19, 3	5, 10, and 20 francs.
German Empire	Mark	Gold	. 23, 8	5, 10, and 20 marks.
Great Britain	Pound sterling	do	4. 86, 6 $\frac{1}{2}$	$\frac{1}{2}$ sovereign and sovereign.
Greece	Drachma	Gold and silver	. 19, 3	5, 10, 20, 50, and 100 drachmas.
Haiti	Gourde	Gold and silver	. 96, 5	1, 2, 5, and 10 gourdes.
India	Rupree of 16 annas	Silver	. 38, 3	
Italy	Lira	Gold and silver	. 19, 3	5, 10, 20, 50, and 100 lire.
Japan	Yen	Silver	. 86, 9	1, 2, 5, 10, and 20 yen, gold and silver yen.
Liberia	Dollar	Gold	1. 00	
Mexico	Dollar	Silver	. 87, 5	Peso or dollar, 5, 10, 25, and 50 centavo.
Netherlands	Florin	Gold and silver	. 40, 2	
Norway	Crown	Gold	. 26, 8	10 and 20 crowns.
Peru	Sol	Silver	. 80, 6	Sol.
Portugal	Milreis of 1,000 reis	Gold	1. 08	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	. 64, 5	$\frac{1}{2}$, $\frac{1}{3}$, and 1 rouble.
Spain	Peseta of 100 centimes	Gold and silver	. 19, 3	5, 10, 20, 50, and 100 pesetas.
Sweden	Crown	Gold	. 26, 8	10 and 20 crowns.
Switzerland	Franc	Gold and silver	. 19, 3	5, 10, and 20 francs.
Tripoli	Mahbub of 20 piasters	Silver	. 72, 7	
Turkey	Piaster	Gold	. 04, 4	25, 50, 100, 250, and 500 piasters.
United States of Colombia	Peso	Silver	. 80, 6	Peso.
Venezuela	Bolivar	Gold and silver	. 19, 3	5, 10, 20, 50, and 100 Bolivar.

TREASURY DEPARTMENT,
Washington, D. C., January 1, 1884.

The foregoing estimation, made by the Director of the Mint, of the value of the foreign coins above mentioned, I hereby proclaim to be the values of such coins expressed in the money of account of the United States, and to be taken in estimating the values of all foreign merchandise, made out in any of said currencies, imported on or after January 1, 1884.

CHAS. J. FOLGER,
Secretary of the Treasury.

XXIX.—WORLD'S PRODUCTION of GOLD and SILVER.

Countries.	1881.				1882.				1883.			
	Gold.		Silver.		Gold.		Silver.		Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States.....	52,212	34,700,000	1,034,649	43,000,000	48,902	32,500,000	1,126,083	46,800,000	45,140	30,000,000	1,111,457	46,200,000
Russia.....	36,671	24,371,343	7,992	332,198	35,913	23,867,935	7,781	323,427	*35,913	23,867,935	*7,781	323,427
Australia.....	†46,178	30,690,000	‡3,970	161,983	43,550	28,943,217	2,475	102,878	‡39,873	26,500,000	§1,924	80,000
Mexico.....	||1,292	858,909	||665,918	27,675,540	1,409	936,223	703,508	29,237,798	1,438	955,639	711,347	29,568,576
Germany.....	†350	232,610	†186,990	7,771,304	376	249,890	214,982	8,934,652	457	303,722	230,694	9,589,300
Austria-Hungary.....	1,867	1,240,808	31,359	1,303,280	‡1,580	1,050,068	‡47,118	1,958,224	1,638	1,088,615	48,708	2,024,645
Sweden.....	1	665	1,176	48,875	17	11,298	1,500	62,350	37	24,590	1,583	65,890
Norway.....			4,812	199,987			893	244,954			5,645	234,645
Italy.....	d109	72,375	d432	17,949	d109	72,375	532	17,949	d109	72,375	d432	17,949
Spain.....			e74,500	3,096,220			e74,500	3,096,220			e74,500	3,096,220
Turkey.....	7	4,918	1,719	71,441	10	6,646	2,164	89,916	*10	6,646	*2,164	89,916
Argentine Republic.....	f118	78,546	f10,109	420,225	f118	78,546	f10,109	420,225	f118	78,546	f10,109	420,225
Colombia.....	f6,019	4,000,000	f24,057	1,000,000	5,802	3,856,000	18,283	760,000	*5,802	3,856,000	*18,283	760,000
Bolivia.....	109	72,375	264,677	11,000,000		72,375	g264,677	11,000,000	g109	72,375	384,923	16,000,000
Chili.....	194	128,869	122,275	5,081,747	245	163,000	128,106	5,325,000	*245	163,000	*128,106	5,325,000
Brazil.....	1,116	741,694			g1,116	741,694			952	632,520		
Japan.....	f702	466,548	f22,046	916,400	f702	466,548	f22,046	916,400	181	120,080	8,488	353,825
Africa.....	a3,000	1,993,800			a3,000	1,993,800			a3,000	1,993,800		
Venezuela.....	c3,423	2,274,692			3,904	2,595,077			c5,022	3,338,058		
Dominion of Canada.....	1,648	1,094,926	1,641	68,205	g1,648	1,094,926			1,435	954,000	g1,641	68,205
France.....							14,291	594,053				
Total.....	155,016	103,023,078	2,458,322	102,168,354	148,510	98,699,588	2,645,589	109,952,251	141,479	94,027,901	2,747,785	114,217,733

* Estimated same as official statement for 1882.

† Official for Victoria and New South Wales, with estimated production of the other provinces.

‡ The mean of the official production for 1880 and 1882.

§ Amount parted from deposits at the Sydney and Melbourne mints.

|| Coinage and export.

†† Estimated same as official statement 1880.

a Estimated by Dr. A. Soetbeer.

b Official for Hungary, with former annual official production for Austria added.

c Report of Consul Dalton, Consular Reports for May, 1884, page 394.

d Estimated same as official statement for 1877.

e Estimated same as official statement for 1880.

f Estimated same as official statement for 1879.

g Estimated same as official statement for 1881.

XXX.—COINAGE of VARIOUS COUNTRIES.

Countries.	1881.		1882.		1883.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States	\$96,850,890	\$27,939,203	\$65,887,685	\$27,972,035	\$29,241,990	\$29,245,989
Mexico	438,778	24,139,023	452,590	25,146,260	*407,600	*24,083,921
Bolivia		1,970,983		1,684,865		†1,600,000
Argentine Republic					4,530,210	1,713,445
Haiti		780,000				
Great Britain		4,852,523		1,021,381	6,831,169	6,201,517
Australia	19,699,115		18,701,959		15,903,722	
India		20,682,625	170,543	29,386,322	*67,044	24,927,400
Germany	1,634,189		3,167,085	6,407,157	21,002,897	594,464
Austria-Hungary	2,429,998	9,028,671	2,829,590	3,122,819	2,154,390	5,552,191
France	418,231	1,299,554	722,206	223,853		
Belgium		33,055	2,016,117			
Italy	3,253,988	1,598,346			785,027	
Netherlands				608,312		81,095
Norway		28,930		69,680	192,708	37,520
Sweden	340,275	290,137	39,876	17,707	436,619	250,468
Spain	21,067,127	3,080,193	1,996,310	10,671,842	3,327,235	10,523,421
Portugal	245,160		162,000		217,080	
Japan	490,585	4,514,043	803,645	3,294,928	964,533	7,584,188
Brazil	21,659				52,801	23,589
Roumania		4,747,800				
Russia					12,793,575	
Turkey			2,960,056		1,344,640	44,000
Chili	125,280	3,020,000				
Colombia						699,114
Switzerland					965,000	
Honduras				76,314		
Persia					47,117	605,579
Total	147,015,275	108,010,086	99,909,662	109,703,535	101,265,357	113,769,901

* Fiscal year.

† Approximate.

XXXI.—CIRCULATION—Continued.

Countries.	Population.		Date for which circulation is stated.	Paper.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest.			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Pap r.	Specie.
United States	1880	50,155,783	Oct. 1, 1884	\$873,426,755	\$610,500,000	\$187,000,000	\$75,000,000	\$872,500,000	\$1,745,926,755	\$17.41	\$19.39
Great Britain and Ireland ..	1881	35,246,562	July 26, 1884	*197,818,139	1583,500,000	.....	95,000,000	678,500,000	876,318,139	5.61	19.25
Dominion of Canada, including Manitoba and Newfoundland ..	1881	4,506,563	June 30, 1884	†45,770,084	\$9,326,000	.....	\$4,500,000	13,826,000	59,596,084	15	3.07
British India	1881	252,541,210	Dec. 31, 1883	‡62,383,126	.....	||1,037,000,000	.....	1,037,000,000	1,099,383,126	24	4.10
Ceylon	1881	2,758,166	Dec. 31, 1883	§1,568,300	.....	§772,000	.....	772,000	2,335,300	57	.28
Australia, Tasmania, and New Zealand ..	1881	2,798,898	Dec. 31, 1883	§26,010,722	\$65,000,000	.....	\$5,000,000	70,000,000	96,010,722	9.03	25.01
Cape of Good Hope ..	1880	780,757	Dec. 31, 1883	§5,637,000	\$30,000,000	.....	\$2,441,000	32,441,000	38,078,000	7.22	41.54
France	1881	37,672,048	Sept. 18, 1884	**548,061,912	†848,000,000	1537,000,000	57,900,000	1,442,900,000	1,990,961,912	14.55	38.30
Algiers	1877	2,867,626	Dec. 31, 1883	§12,352,000	\$9,300,000	\$5,915,000	.....	15,215,000	27,507,000	4.30	5.30
Guadeloupe	1878	185,460	Dec. 31, 1883	965,750	381,000	281,000	.....	662,000	1,627,750	5.21	23.52
Belgium	1881	5,585,846	Sept. 11, 1884	**62,826,515	†64,000,000	153,000,000	6,500,000	123,500,000	186,326,515	12.11	11.81
Switzerland	1880	2,846,102	Sept. 6, 1884	**21,480,731	†17,000,000	110,000,000	31,700,000	31,700,000	53,180,731	7.55	7.14
Italy	1881	28,452,639	June 30, 1884	‡321,548,521	‡140,000,000	‡18,000,000	‡34,000,000	212,000,000	533,548,521	11.30	2.45
Greece	1882	1,979,423	Dec. 31, 1883	§23,739,000	\$2,702,000	\$2,702,000	5,404,000	5,404,000	29,143,000	12.00	12.73
Spain	1877	16,625,860	Aug. 30, 1884	‡70,812,440	130,000,000	40,000,000	30,000,000	200,000,000	270,812,440	4.32	22.03
Cuba	1877	1,394,516	Dec. 31, 1883	‡44,862,543	\$28,181,000	.....	.....	28,181,000	73,043,543	32.17	.07
Luzon	1880	4,450,191	Dec. 31, 1883	§1,200,000	\$762,000	\$2,236,000	.....	2,998,000	4,198,000	.27	.67
Portugal, including Azores and Madeira ..	1878	4,550,699	Dec. 31, 1883	6,367,680	\$30,000,000	.....	\$10,000,000	40,000,000	46,367,680	1.40	8.79
Germany	1880	45,235,061	Dec. 31, 1883	279,573,023	†334,420,000	109,480,000	†102,000,000	545,900,000	825,473,023	6.18	12.06
Austria-Hungary ..	1880	35,839,428	Sept. 15, 1884	**311,646,314	†45,000,000	175,000,000	.....	120,000,000	431,646,314	8.69	3.35
Sweden and Norway ..	1880	6,479,168	Dec. 31, 1883	23,623,292	14,296,783	.....	5,138,368	19,435,151	43,058,443	3.65	3.00
Danish Kingdom ..	1880	2,096,400	Dec. 31, 1883	20,334,000	13,936,000	.....	4,958,000	18,894,000	39,228,000	9.70	9.00
Netherlands	1883	4,172,921	Sept. 13, 1884	**78,847,949	†28,000,000	157,000,000	.....	85,000,000	163,847,949	14.10	20.37
Russia	1880	98,323,000	Aug. 13, 1884	‡522,423,641	‡124,008,153	.....	.....	124,008,153	646,431,794	5.31	1.26
Turkey	1880	24,987,000	Dec. 31, 1883	8,515,976	39,600,000	35,200,000	.....	74,800,000	82,315,976	.84	3.60
Roumania	1881	5,376,000	Dec. 31, 1883	§15,822,383	\$163,000	§11,387,000	.....	11,550,000	27,372,383	2.94	2.15
Mexico	1880	9,787,629	June 30, 1883	‡2,048,529	‡10,000,000	‡40,000,000	.....	50,000,000	52,048,529	.21	5.23
Central America ..	1881	2,891,600	Dec. 31, 1883	§2,009,861	§2,318,000	§374,000	.....	2,692,000	4,701,861	.06	.93
Argentine Republic ..	1880	2,540,000	Dec. 31, 1883	50,651,850	‡10,000,000	‡9,000,000	‡1,720,000	20,720,000	71,371,850	19.94	8.15

* London Bankers' Magazine for September, 1884.

† Estimate of last year, with net imports added, deducting consumption.

‡ New York Chronicle, August 2, 1884.

§ Estimate in last report.

|| Estimate of last year, adding coinage and deducting consumption;

** London Economist, September 20, 1884.

a London Economist, August 30, 1884.

b "Währung's Politik," 1884, by Ottomar Haupt.

c London Economist, September 13, 1884.

d Bank reserve only.

e London Economist, September 15, 1883.

f New coinage, \$6,000,000; foreign gold estimated, \$4,000,000.

g Estimated from total specie circulation reported by United States minister.

XXXI.—CIRCULATION—Continued.

Countries.	Population.		Date for which circulation is stated.	Paper.	Specie.				Total paper currency and specie.	Per capita.	
	Year.	Latest.			Gold.	Silver, full legal tender.	Silver, limited tender.	Total.		Paper.	Specie.
Colombia.....	1881	3,000,000	Dec. 31, 1883	\$1,097,830	.....	.....	\$4,000,000	\$4,000,000	\$5,097,830	\$0.36	\$1.33
Brazil.....	1882	11,831,326	Dec. 31, 1883	139,871,255	.....	.....	.....	.....	139,871,255	11.82	.....
Peru.....	1876	3,050,000	Dec. 31, 1883	\$13,098,820	\$862,000	\$1,820,000	.....	1,882,000	14,980,820	4.29	.62
Venezuela.....	1881 ^g	2,075,245	Dec. 31, 1883	559,700	g2,000,000	.....	g123,000	2,123,000	2,682,700	.27	1.02
Chili.....	1876	2,420,500	Dec. 31, 1883	\$26,555,341	.....	\$6,000,000	.....	6,000,000	32,555,341	10.97	2.47
Bolivia.....	1876	2,325,000	Dec. 31, 1883	1,508,533	.....	\$5,400,000	.....	5,400,000	6,908,533	65	2.32
Uruguay.....	1880	438,245	Dec. 31, 1883	\$5,986,000	\$4,601,000	\$1,000,000	.....	5,601,000	11,587,000	13.66	2.28
Haiti.....	1877	572,000	Dec. 31, 1883	.....	\$4,000,000	\$780,000	.....	4,780,000	4,780,000	.....	8.36
Japan.....	1883	36,700,110	Dec. 31, 1883	112,411,093	92,000,000	44,333,712	.....	136,333,712	248,744,805	3.06	3.71
Hawaiian Islands.....	1882	66,893	Dec. 31, 1883	335,000	549,900	.....	950,000	1,499,900	1,834,900	5.01	22.41
Total.....	.....	.....	.....	3,943,746,608	3,293,606,836	2,310,680,712	443,930,368	6,048,217,916	9,991,964,524	.....	.....

^g Estimate in last report.

^g Estimated from total specie circulation reported by United States Minister.

XXXII.—TABLE of GOVERNMENT and BANK ISSUE and METALLIC RESERVES.

Countries.	Date referred to.	Paper.			Bullion and coin in—							Aggregate.
		Government issue.	Bank issue.	Total.	Treasury.			Banks.				
					Gold.	Silver.	Total.	Gold.	Silver.	Total.		
United States	Oct. 1, 1884	**\$537, 597, 527	\$335, 829, 228	\$873, 426, 755	\$217, 904, 042	\$176, 467, 351	\$394, 371, 393	\$127, 682, 848	\$11, 978, 833	\$139, 661, 681	\$534, 033, 074	
Great Britain and Ireland.	July 26, 1884		*197, 818, 139	197, 818, 139						*154, 182, 691	154, 182, 691	
Dominion of Canada, including Manitoba and Newfoundland.	June 30, 1884	†16, 115, 084	†29, 655, 000	45, 770, 084	†2, 471, 148		2, 471, 148			†6, 640, 000	9, 111, 148	
British India.	Dec. 31, 1883	†62, 383, 126		62, 383, 126		†70, 638, 000	70, 638, 000		†7, 720, 000	7, 720, 000	78, 358, 000	
Ceylon	Dec. 31, 1883		1, 563, 300	1, 563, 300					†1, 273, 800	1, 273, 800	1, 273, 800	
Australia, Tasmania, and New Zealand.	Dec. 31, 1883		†26, 010, 722	26, 010, 722				†48, 737, 837		48, 737, 837	48, 737, 837	
Cape of Good Hope.	Dec. 31, 1883		†5, 637, 000	5, 637, 000				†8, 092, 000		8, 092, 000	8, 092, 000	
France	Sept. 18, 1884		\$548, 061, 912	548, 061, 912				\$204, 650, 036	\$198, 289, 718	402, 939, 754	402, 939, 754	
Algiers	Dec. 31, 1883		†12, 352, 000	12, 352, 000	†35, 798	†124, 678	160, 476	†3, 474, 000	†1, 930, 000	5, 404, 000	5, 564, 476	
Guadeloupe	Dec. 31, 1883		†965, 750	965, 750	†50, 608	†134, 113	184, 721	†329, 914	†50, 300	380, 214	564, 935	
Belgium	Sept. 11, 1884		\$62, 826, 515	62, 826, 515						\$17, 991, 450	17, 991, 450	
Switzerland	Sept. 6, 1884		\$21, 480, 731	21, 480, 731	77, 586	47, 092	124, 678			\$11, 484, 940	11, 609, 618	
Italy	Dec. 31, 1883	157, 674, 000	†163, 874, 521	321, 548, 521						†69, 357, 358	69, 357, 358	
	June 30, 1884											
Greece	Dec. 31, 1883		†23, 739, 000	23, 739, 000						†1, 800, 000	1, 800, 000	
Spain	Aug. 30, 1884		†70, 812, 440	70, 812, 440	314, 719	1, 627, 723	1, 942, 492			†25, 281, 467	27, 223, 959	
Cuba	Dec. 31, 1883		†44, 862, 543	44, 862, 543	†3, 141, 215		3, 141, 215	†11, 040, 028		11, 040, 028	14, 181, 243	
Luzon	Dec. 31, 1883		†1, 200, 000	1, 200, 000	†1, 237, 401	†2, 528, 276	3, 765, 677				3, 765, 677	
Portugal, including Azores and Madeira.	Dec. 31, 1883		6, 367, 680	6, 367, 680				11, 718, 874		11, 718, 874	11, 718, 874	
Germany	Dec. 31, 1883	34, 473, 245	245, 099, 778	279, 573, 023	28, 560, 000		28, 560, 000	153, 146, 674		153, 146, 674	181, 706, 674	
Austria-Hungary	Dec. 31, 1883	139, 678, 804	\$171, 967, 510	311, 646, 314	929, 178	3, 799, 492	4, 728, 670	\$31, 213, 731	\$62, 189, 000	93, 402, 731	98, 131, 401	
	Sept. 15, 1884											
Sweden and Norway	Dec. 31, 1883		23, 623, 292	23, 623, 292	157, 088	173, 308	330, 396	11, 533, 663	876, 916	12, 410, 579	12, 740, 975	
Danish Kingdom	Dec. 31, 1883		20, 234, 000	20, 234, 000				13, 132, 000	938, 000	14, 070, 000	14, 070, 000	
Netherlands	Sept. 13, 1884	3, 787, 053	\$75, 060, 896	78, 847, 949				\$17, 213, 810	\$37, 900, 302	55, 114, 112	55, 114, 112	
	Dec. 29, 1883											
Russia	Aug. 13, 1884		†522, 423, 641	522, 423, 641				†124, 008, 153		124, 008, 153	124, 008, 153	
Turkey	Dec. 31, 1883	7, 150, 876	1, 365, 100	8, 515, 976				3, 520, 000	11, 000, 000	14, 520, 000	14, 520, 000	

* Not including gold and silver certificates in the Treasury, \$60,316,430.

† Same as last report.

‡ London Economist, September 13, 1884.

* London Bankers' Magazine, September, 1884.

§ London Economist, September 20, 1884

† New York Chronicle, August 2, 1884.

‡ London Economist, August 30, 1884.

XXXII.—TABLE of GOVERNMENT and BANK ISSUE and METALLIC RESERVES—Continued.

Countries.	Date referred to.	Paper.			Bullion and coin in—						Aggregate.
		Government issue.	Bank issue.	Total	Treasury.			Banks.			
					Gold.	Silver.	Total.	Gold.	Silver.	Total.	
Roumania.....	Dec. 31, 1883	\$2,333,704	\$13,488,679	\$15,822,383	\$31,149	\$55,243	\$86,392	\$132,276	\$3,776,630	\$3,908,906	\$3,995,298
Mexico.....	Dec. 31, 1883		\$2,058,329	2,058,329						\$1,763,008	1,763,008
Central America.....	Dec. 31, 1883	1,589,861	420,000	2,009,861							
Argentine Republic.....	Dec. 31, 1883		50,651,850	50,651,850						14,196,461	14,196,461
Colombia.....	Dec. 31, 1883		\$1,097,830	1,097,830					\$200,000	200,000	200,000
Brazil.....	Dec. 31, 1883	128,028,897	11,842,357	139,871,254							
Peru.....	Dec. 31, 1883	\$13,098,820		13,098,820				\$62,085	\$1,819,933	1,882,018	1,882,018
Venezuela.....	Dec. 31, 1883		559,700	559,700							
Chili.....	Dec. 31, 1883		\$26,555,341	26,555,341			\$798,000			\$1,600,000	2,398,000
Bolivia.....	Dec. 31, 1883		1,508,533	1,508,533					\$443,597	443,597	443,597
Uruguay.....	Dec. 31, 1883	\$2,086,000	\$3,900,000	5,986,000				\$4,601,000		4,601,000	4,601,000
Japan.....	Dec. 31, 1883	85,161,371	27,249,722	112,411,093	8,040,751	14,629,178	22,660,929	512,261	5,304,783	5,817,044	28,486,973
Hawaiian Islands.....	Dec. 31, 1883		335,000	335,000	263,450	436,000	699,450	95,250	13,500	108,750	808,200
Total.....		1,191,158,368	2,752,498,039	3,943,656,407	263,214,133	270,660,504	534,672,637	774,896,440	345,705,312	1,424,899,127	1,959,571,764

† Same as last report.

XXXIII.—TABLE showing the **TOTAL PAPER** and **SPECIE CIRCULATION** in each of the **PRINCIPAL COUNTRIES** of the **WORLD**, the **AMOUNT** of **SPECIE** in **BANK** and **NATIONAL TREASURIES**, and the **AMOUNT** of **ACTIVE CIRCULATION**.

Countries.	Population.	Total metallic and paper circulation.	Amount of specie in banks and national treasuries.	Active circulation.	Per capita of active circulation.
United States	50,155,783	\$1,745,926,755	\$534,033,074	\$1,211,893,681	\$24.16
Great Britain and Ireland ..	35,246,562	876,318,139	154,182,691	722,135,448	20.49
Dominion of Canada, including Manitoba and Newfoundland	4,506,563	59,596,084	9,111,148	50,484,936	11.22
British India	252,541,210	1,099,383,126	78,358,000	1,021,025,126	4.05
Ceylon	2,758,166	2,335,300	1,273,800	1,061,500	.38
Australia, Tasmania, and New Zealand	2,798,898	96,010,722	48,737,837	47,272,885	16.90
Cape of Good Hope	780,757	38,078,000	8,092,000	29,986,000	38.40
France	37,321,186	1,990,961,912	402,939,754	1,588,022,158	42.55
Algiers	2,867,626	27,567,000	5,564,476	22,002,524	7.67
Guadeloupe	185,460	1,627,750	564,935	1,062,815	5.73
Belgium	5,536,654	186,326,515	17,991,450	168,335,065	30.40
Switzerland	2,846,102	53,180,731	11,609,618	41,571,113	14.60
Italy	28,452,639	533,548,521	69,357,358	464,191,163	16.31
Greece	1,979,423	29,143,000	1,800,000	27,343,000	13.81
Spain	16,625,860	270,812,440	27,223,959	243,588,481	14.65
Cuba	1,394,516	73,043,543	14,181,243	58,862,300	42.21
Luzon	4,450,191	4,198,000	3,765,677	432,323	.10
Portugal, including Azores and Madeira	4,550,699	46,367,680	11,718,874	34,648,806	7.61
Germany	45,234,061	325,473,023	181,706,674	643,766,349	14.23
Austria-Hungary	35,839,428	431,646,314	98,131,401	333,514,913	9.31
Sweden and Norway	6,479,168	43,058,443	12,740,975	30,317,468	4.68
Danish Kingdom	2,096,400	39,228,000	14,070,000	25,158,000	12.00
Netherlands	4,061,680	163,847,949	55,114,112	108,733,837	26.77
Russia	98,323,000	646,431,794	124,008,153	522,423,641	5.31
Turkey	24,987,000	83,315,976	14,520,000	68,795,976	2.75
Roumania	5,376,000	27,372,383	3,995,293	23,377,085	4.35
Mexico	9,557,279	52,048,529	1,763,008	50,285,521	5.26
Central America	2,891,600	4,701,861	.....	4,701,861	1.62
Argentine Republic	2,540,000	71,371,850	14,196,461	57,175,389	22.51
Colombia	3,000,000	5,097,830	200,000	4,897,830	1.63
Brazil	11,108,291	139,871,255	.....	139,871,255	12.59
Peru	3,050,000	14,980,820	1,882,018	13,098,802	4.29
Venezuela	2,675,245	2,682,700	.....	2,682,700	1.00
Chili	2,420,500	32,555,341	2,398,000	30,157,341	12.45
Bolivia	2,225,000	6,908,533	443,597	6,464,936	2.78
Uruguay	438,245	11,587,000	4,601,000	6,986,000	15.94
Hayti	572,000	4,780,000	.....	4,780,000	8.35
Japan	36,700,110	248,744,805	28,486,973	220,257,832	6.09
Hawaiian Islands	66,895	1,834,900	808,200	1,026,700	15.35
		9,991,964,524	1,959,571,764	8,032,392,760	

NOTE.—Table XXXIV ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volumes of the Director's report.

REPORT OF THE FIRST COMPTROLLER.



REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, October 31, 1884.

SIR: In compliance with the request made in your letter of September 13, 1884, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1884.

The following-described warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriations:

Kind.	Number of war-rants.	Amounts.
APPROPRIATION.		
Treasury proper.....	33	\$30,313,238 08
Public debt.....	1	315,099,413 98
Diplomatic and consular.....	1	1,217,635 00
Customs.....	11	20,416,911 07
Internal revenue.....	6	9,329,226 63
Interior civil.....	9	8,935,565 84
Indians and pensions.....	32	94,081,416 15
War.....	21	34,276,489 41
Navy.....	9	15,333,121 99
	123	529,003,018 15
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper.....	3,536	28,402,885 60
Public debt.....	68	315,099,413 98
Quarterly salaries.....	1,846	582,352 58
Diplomatic and consular.....	3,016	1,434,549 33
Customs.....	3,626	23,696,061 75
Internal revenue.....	8,241	8,678,999 49
Judiciary.....	3,208	3,253,918 06
Interior civil.....	2,846	8,688,329 14
Indians and pensions.....	4,452	78,555,282 03
War.....	3,718	40,980,442 78
Navy.....	2,530	23,695,657 31
	37,085	533,067,892 65
COVERING.		
Indians and pensions repay.....	519	16,650,054 70
War repay.....	1,951	1,550,819 42
Navy repay.....	342	6,413,054 87
Miscellaneous repay: Interior civil, Treasury, customs, judiciary, diplomatic and consular, internal revenue, and public lands.....	2,514	3,823,086 58
	5,326	28,437,015 57
Miscellaneous revenue covering warrants.....	10,362	228,933,488 64
Customs covering warrants.....	1,586	195,067,489 76
Internal-revenue covering warrants.....	1,473	121,586,072 51
Land covering warrants.....	1,410	9,810,705 01
	14,831	555,397,755 92

RECAPITULATION.

Pay, repay, and appropriation warrants.....	42,534
Miscellaneous and internal revenue and lands and customs covering.....	14,831
Total warrants received and passed.....	57,365
Miscellaneous requisitions registered and countersigned.....	851
Requisitions on chief clerk and stationery clerk of the Department.....	351
Grand total.....	58,567

Accounts have been received from the auditing offices, revised, recorded, and the balances thereon certified to the Register of the Treasury, as follows:

Kind.	No. of accounts.	No. of vouchers.	Amount involved.
FROM THE FIRST AUDITOR.			
<i>1. Judiciary:</i>			
Accounts of marshals for their fees and for expenses of courts, of district attorneys and their assistants, of clerks of courts, of circuit court commissioners, and accounts for rent of court-rooms.....	4,624	112,963	\$5,539,162 21
Judgments by Court of Claims examined and ordered paid.....	12	12	33,999 55
Total.....	4,636	112,975	5,573,161 76
<i>2. Public Debt:</i>			
Accounts of the Treasury of the United States:			
For coupons payable in coin.....	126	1,968,621	10,447,738 97
For coupons of Treasury notes, Louisville and Portland Canal stock, and old funded debt of the District of Columbia.....	35	47,840	744,930 10
For bonds of the District of Columbia purchased for sinking funds.....	5	733	291,575 09
For United States bonds redeemed.....	28	24,042	94,390,355 34
For Louisville and Portland Canal stock.....	1	3	3,000 00
For unclaimed interest.....	4	9	3,118 00
For interest on Pacific Railroad stock (reimbursable).....	12	790	1,556,866 90
For checks for interest on the public debt.....	252	360,256	56,671,977 60
For gold certificates and refunding certificates.....	25	8,798	573,354 72
For certificates of deposit (act June 8, 1872).....	13	3,018	27,630,000 00
For legal-tender notes, old demand notes, fractional currency, silver certificates, and gold certificates (act July 12, 1882).....	62	2,146	142,386,431 86
For compound interest, seven-thirty, and other old Treasury notes.....	43	370	15,097 26
For interest on Navy pension fund.....	1	1	630,000 00
For sinking fund for bonds of the Union Pacific Railroad Company.....	1	6	1,668,925 00
	608	2,416,633	337,013,370 84
<i>3. Public Buildings:</i>			
Accounts for the construction of public buildings throughout the United States, the fire-proof building for the Pension Office, and the buildings for State, War, and Navy Departments; for reconstructing the eastern portion of the Smithsonian Institution, the completion of the Washington Monument, the care of public buildings and grounds under the Chief of Engineers, U. S. A.; for annual repairs of the Capitol and improving the Capitol grounds; for coast and geodetic surveys, the World's Industrial and Cotton Centennial Exposition at New Orleans, and for the beneficiary institutions in the District of Columbia.....	790	26,643	3,080,761 32
<i>4. Steamboats:</i>			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers.....	1,156	13,367	250,000 00
<i>5. Territorial:</i>			
Accounts for salaries of territorial officers and for the legislative and contingent expenses incidental to the government of the Territories.....	471	4,994	288,434 00
<i>6. Mint and Assay:</i>			
Accounts for gold, silver, and nickel coinage; for bullion; for salaries of the officers and employés of the several mints, and for the general expenses of the same; and for bullion deposits, purchases and transfers.....	332	114,740	138,435 039 12

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
FROM THE FIRST AUDITOR—continued.			
7. <i>Transportation:</i>			
Accounts for transportation of gold and silver coin, and bullion; minor and base coin, United States currency, national-bank notes, complete, and incomplete coin certificates; registered and coupon bonds; mutilated currency; canceled and incomplete securities; national-bank notes for redemption; stamp, paper, stationery, boxes, parcels, &c.....	202	61,527	\$161,980 22
8. <i>Congressional:</i>			
Accounts for the officers and employés, and for contingent and other expenses of the United States Senate and House of Representatives.....	85	4,239	704,644 10
9. <i>Outstanding Liabilities:</i>			
Accounts arising from demands for payment of drafts and disbursing-officers' checks, which have remained outstanding for three years, the funds from which they were payable having been covered into the Treasury.....	113	148	42,248 94
10. <i>District of Columbia:</i>			
Accounts of the Commissioners of the District of Columbia, and general accounts between the United States, and said District.....	259	72,775	6,527,529 70
11. <i>Public Printing:</i>			
Accounts of the Public Printer for the salaries and wages of the employés of the Government Printing Office; for the purchase of materials for printing, and for contingent expenses of the Government Printing Office.....	185	41,372	3,335,449 68
12. <i>Treasurer's General Accounts:</i>			
Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made from the Treasury.....	3	42,515	1,392,418,175 86
13. <i>Assistant Treasurers' Accounts:</i>			
Accounts of the several assistant treasurers of the United States for the salaries of their employés and the incidental expenses of their offices.....	51	1,907	347,700 98
14. <i>Miscellaneous:</i>			
Accounts of the disbursing officers of the Executive Departments for salaries of officers and employés, and contingent expenses of the same; accounts for salaries of Senators and Representatives in Congress; for salaries of the judges of the United States Supreme Court, United States circuit and district judges, district attorneys, and marshals; for salaries and contingent expenses of the National Board of Health; and for the expenses of the tenth census.....	5,028	390,327	23,836,451 06
Total from First Auditor.....	13,919	3,304,162	1,912,014,947 53
FROM THE FIFTH AUDITOR.			
15. <i>Internal Revenue:</i>			
Accounts of collectors of internal revenue.....	469	43,398	283,142,908 73
Accounts of same acting as disbursing agents.....	814	38,533	3,174,044 42
Accounts of internal-revenue stamp agents.....	58	1,676	251,373 66
Miscellaneous internal-revenue accounts, including direct-tax accounts with the States, and with direct-tax commissioners; accounts with collectors for disbursements under the appropriation for punishment for violation of internal-revenue laws, and for expenses of seizure and sale of property for the violation of said laws; seven different monthly accounts with the Commissioner of Internal Revenue for internal-revenue stamps; accounts with the Secretary of the Treasury for deposits made in compromise cases, and for fines, penalties, and forfeitures; accounts with Treasury Department for stationery furnished to internal-revenue officers; accounts with the disbursing clerk for payment of internal-revenue agents and gaugers, and for disbursements under three other different appropriations; accounts for refunding taxes illegally collected, and taxes on spirits de-			

Kind.	No. of accounts.	No. of vouchers.	Amount involved
FROM THE FIFTH AUDITOR—continued.			
15. <i>Internal Revenue</i> —Continued.			
stroyed, and for the redemption of internal-revenue stamps; accounts for rewards for information and other expenses of detecting and suppressing violations of internal-revenue laws; expense accounts of revenue agents and distillery surveyors; also drawback accounts, and accounts for paper for internal-revenue stamps; for transportation of stationery, and for purchasing hydrometers, and stamps and dies, and locks and seals, &c.....	6,405	54,206	\$26,400,171 18
16. <i>Foreign Intercourse</i> :			
Accounts for the salaries of ministers, chargés d'affaires, consuls, commercial agents, interpreters, secretaries to legations, and marshals of consular courts; accounts for the relief and protection of American seamen, for expenses of prisons in China and Japan, for contingent expenses and clerk-hire of legations and consulates, for salaries and expenses of mixed commissions; accounts of United States bankers in London; accounts of the disbursing clerk, Department of State, for miscellaneous diplomatic expenses, &c.....	2,694	52,128	0,537,704 03
17. <i>Transportation</i> :			
Accounts for transportation of internal-revenue moneys to the subtreasuries and designated depositories, and for the transportation of stationery, &c., to internal-revenue officers.....	25	8,577	5,432 94
Total from Fifth Auditor	10,465	198,518	319,511,634 96
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. <i>Public Lands</i> :			
Accounts of surveyors-general and the employés in their offices.	240	2,790	350,131 43
Accounts of deputy surveyors.....	595	1,001	1,422,736 40
Accounts of receivers of public moneys.....	555	14,316	7,683,496 20
Accounts of same acting as disbursing agents.....	500	2,217	643,421 45
Accounts for the refunding of purchase money paid for lands erroneously sold.....	629	4,725	39,980 29
Miscellaneous accounts, such as accounts with the several States for indemnity for swamp and overflowed lands erroneously sold, and for 2 per cent., 3 per cent., and 5 per cent. upon the proceeds of sales of public lands; accounts of surveyors-general for the contingent expenses of their offices; accounts for the salaries and commissions of registers of local land offices not paid by the receivers; accounts with the Kansas, Denver, Central, Northern, and Union Pacific Railroads for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers, and receivers; accounts of special agents of the Interior Department; accounts for the transportation of public moneys from the local land offices to designated depositories; accounts for salaries and incidental expenses of agents employed to examine and verify public surveys, for the return of deposits in excess of the amount required for the survey of private land claims, for the transportation of stationery to the several district land-offices, &c.....	844	8,097	1,387,043 28
Total from Commissioner of General Land Office.....	3,363	33,146	11,526,809 05

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor	13,919	3,304,162	\$1,912,014,947 53
Fifth Auditor	10,465	198,518	319,511,634 96
Commissioner of General Land Office	3,363	33,146	11,526,809 05
Total.....	27,747	3,535,826	2,243,053,391 54

Requisitions for the advance of money from the Treasury, in the number following, have been examined and advances thereon recommended:

Internal revenue.....	1,093
Foreign intercourse.....	1,621
Judiciary.....	529
Public buildings.....	172
Mint and assay.....	380
District of Columbia.....	98
Territorial.....	58
Public printing.....	142
Miscellaneous.....	169
Total.....	4,262

	Schedules.	Claims.	Vouchers.	Amount.
Rebate of tax on tobacco of manufacturers, payable in stamps.....	154	990	5,627	\$192,312 55
Rebate of tax on tobacco of dealers, payable out of appropriation.....	647	45,802	229,010	3,537,538 55
Total.....	801	46,792	234,637	3,729,851 10

Official letters written.....	14,427
Letters received, briefed, and registered.....	6,421
Powers of attorney recorded.....	913
Official bonds registered and filed.....	905
Number of internal-revenue special-tax stamp books counted and certified..	5,915
Number of internal-revenue tobacco-stamp books counted and certified.....	12,658
Number of internal-revenue spirit stamp-books counted and certified.....	10,553
Orders for special allowances to collectors examined, recorded, and referred..	320
Stamp agents' bonds examined, registered, and filed.....	24
Reports on accounts compared and transmitted.....	1,398
Collectors' tax-list receipts (Form 23 $\frac{1}{2}$) registered, scheduled and referred...	1,080
Copies of public-land accounts made, compared, and transmitted.....	1,276
Folios copied.....	12,360

The foregoing statement omits mention of a large amount of official work which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, investigation of legal points arising in the adjustment of accounts and the preparation of opinions and decisions printed under the authority of Congress; the examination of, and decision upon, applications for the issuing of duplicate bonds and other securities lost and destroyed; examination of powers of attorney for collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants to receive money due from the United States; examination of official bonds; copying of letters forwarded; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

ADDITIONAL CLERKS.

It is impossible with the present clerical force of this office to promptly transact the public business therein. I respectfully recommend that Congress be asked to appropriate for one additional clerk of class 4, two additional clerks of class 3, and two additional clerks of class 2. These will be required for at least one year.

In this office the work of the division of accounts settled by the Commissioner of the General Land Office is fully two years behind. The

work in some other divisions is also in arrears. It is a great hardship and wrong to claimants that there should be any considerable delay in the settlement of their accounts. It may result also in loss to the Government.

JURISDICTION TO REQUIRE STATEMENTS OF ACCOUNTS.

Section 236 of the Revised Statutes provides that—

“All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury.”

It may sometimes happen that the First Comptroller, in the examination of an account, or otherwise, will ascertain that some party is indebted to the United States against whom an account should be stated by an auditing officer, in order that a balance may be certified as due to the United States from such party. Thus, if a party having money due to him from the United States is surety on the bond of a defaulting officer, it is only just that an account should be stated against such officer and surety in order that a set-off may be made. In those cases in which the salary of any officer should be retained to meet his liability as surety on the bond of a defaulting officer, it becomes necessary that accounts be stated (*McKnight v. United States*, 98 U. S., 185; *Pease's Case*, 4 Lawrence, Compt. Dec., 502). The First Comptroller has no jurisdiction to settle an account until it has been stated by the proper auditing officer (15 Op. Att.-Gen., 139).

It is provided by section 271 of the Revised Statutes that—

“The First Comptroller, in every case where, in his opinion, further delays would be injurious to the United States, shall direct the First and Fifth Auditors of the Treasury forthwith to audit and settle any particular account which such officers may be authorized to audit and settle, and to report such settlement for revision and final decision by the First Comptroller.”

This section, it is believed, should extend to all accounts over which the First Comptroller has jurisdiction. And, if any doubt exists as to its proper construction, which seems probable, it is respectfully suggested that said section should be so amended as to authorize the Comptroller to direct the proper auditing officer to state any account in favor of or against the United States which it may be lawful for him to state.

AUTHORITY TO REQUIRE AND OBTAIN EVIDENCE.

In some instances it has been found that disbursing officers and others have, on request, neglected or refused to furnish the accounting officers with evidence in the possession of the former, essential to a proper adjustment of their accounts. The Revised Statutes contain certain provisions for obtaining evidence in relation to claims “against the United States” (Rev. Stat., 183–187). These provisions do not seem adequate to secure evidence, either in the classes of cases mentioned or as to claims in favor of the United States. Attention is called to this subject as one worthy of consideration, with a view of securing suitable legislation in relation thereto.

REPORTS UNDER SECTION 272 OF THE REVISED STATUTES.

Section 272 of the Revised Statutes provides that—

“The First Comptroller shall make an annual report to Congress of such officers as shall have failed to make settlement of their accounts for

the preceding fiscal year, within the year, or within such further time as may have been prescribed by the Secretary of the Treasury for such settlement."

In my annual report for the fiscal year which ended June 30, 1881, I called attention to the fact that no report had ever been made under this section, and to the impracticable nature of the requirement thereof. If the reports required by it could be made, they would more frequently than otherwise present honest and efficient officers as apparently defaulters when not really so, and thus would do great injustice.

A resolution of the Senate, dated February 9, 1876, called on the Secretary of the Treasury for a detailed statement of balances due from public officers no longer in the public service, which had arisen since 1830. The Secretary made the statement, but the Senate did not order it to be printed (Congressional Record, Forty-fourth Congress, first session, pp. 4136-4161).

Section 272 of the Revised Statutes should, however, be complied with, if practicable. It is taken from section 13 of the act of March 3, 1817 (3 Stat., 368), providing "for the prompt settlement of public accounts," which enacted that—

"It shall be the duty of the First Comptroller to lay before Congress annually, during the first week of their session, a *list of such officers* as shall have failed *in that year* to make the settlement [of their accounts] required by law."

This does not seem to require any statement concerning those officers whose accounts have been settled, and against whom balances have been found.

Prior to the passage of this act there was but one Comptroller, and the accounts of all public officers passed through his office, so that he had the superintendence of the records showing all such officers whose accounts remained unsettled (act September 2, 1789, 1 Stat., 66; act February 20, 1792, 1 Stat., 234; act March 13, 1825, 4 Stat., 102). There was then no Commissioner of Customs, who is also a Comptroller (act March 3, 1849, 9 Stat., 396, sec. 12). The office of Auditor of the Treasury for the Post-Office Department was created by the act of July 2, 1836 (5 Stat., 81, sec. 8).

Among the difficulties of making the statement required by section 272 of the Revised Statutes are these: It is impossible for public officers "to make settlement of their accounts for the *preceding* fiscal year, *within the year*." Then, again, the First Comptroller does not now have the superintendence, by way of "adjustment and preservation," of all the public accounts subject to the revision of the Second Comptroller, the Commissioner of Customs, or the Auditor of the Treasury for the Post-Office Department (Rev. Stat., 269, par. second). If Congress shall be of the opinion that the First Comptroller must make the report required by section 272 of the Revised Statutes, it will be well to consider whether provision should not be made requiring the requisite information to be furnished to said officer. This seems advisable, at least, to remove all doubt as to the obligation to furnish such report. The Second Comptroller, the Commissioner of Customs, and the Auditor of the Treasury for the Post-Office Department, have recently been requested to furnish, if practicable, the information necessary to enable the First Comptroller to comply with the now impracticable requirement of section 272 of the Revised Statutes. And I have directed the chiefs of divisions in this office to prepare, so far as practicable, information on the same subject, so that the whole matter may be laid before Congress, if required, by either House, or by any committee thereof, or by the Secretary of the Treasury.

ADDITIONAL PENAL PROVISIONS.

The accounting and other officers in the Treasury Department are respectively required to affix their signatures to a vast multitude of papers in the examination and allowance of claims, or for the purpose of making payments thereof. It is not possible for the officers so signing to personally examine all the papers relating to each claim. It is respectfully suggested that there should be proper penal legislation against persons guilty of fraudulently preparing, or being concerned in preparing, any unauthorized or illegal papers relating to claims, or of fraudulently attempting to procure an official signature thereto. An instance of this sort recently occurred in this office, in the division of public land accounts, in connection with a claim in favor of the State of Florida.

EXTRA COMPENSATION AND PAY FOR EXTRA SERVICES.

Sections 1763, 1764, and 1765 of the Revised Statutes, and section 3 of the act of June 20, 1874 (18 Stat., 109) contain provisions which would seem designed to prohibit extra compensation, as also pay for extra services, to officers and employes in the public service who receive fixed salaries or compensation. So many different and conflicting constructions have been given to these provisions, that it is believed to be important that Congress should re-enact them in such definite form as will leave no ground for doubt as to what the law is.

DISTRICT OF COLUMBIA TEN PER CENT. GUARANTEE FUND.

The amount realized from the sale of the bonds, in which the ten per centum retained from contractors in the District of Columbia was invested as required by the Act of June 11, 1878 (20 Stat., 106), has exceeded the sum necessary to pay the amounts originally withheld, owing to the advance in the securities in which the investments were made.

The surplus has been covered into the Treasury as Miscellaneous Receipts on account of Proceeds of Sales of Guarantee Fund, District of Columbia (Rev. Stat., 3618). One-half the amount originally retained was paid by the United States, and one-half by the District of Columbia.

It is, therefore, recommended that Congress be advised to appropriate the surplus for expenses of the District (Guarantee-Fund Case, 5 Lawrence, Compt. Dec., 209, 231).

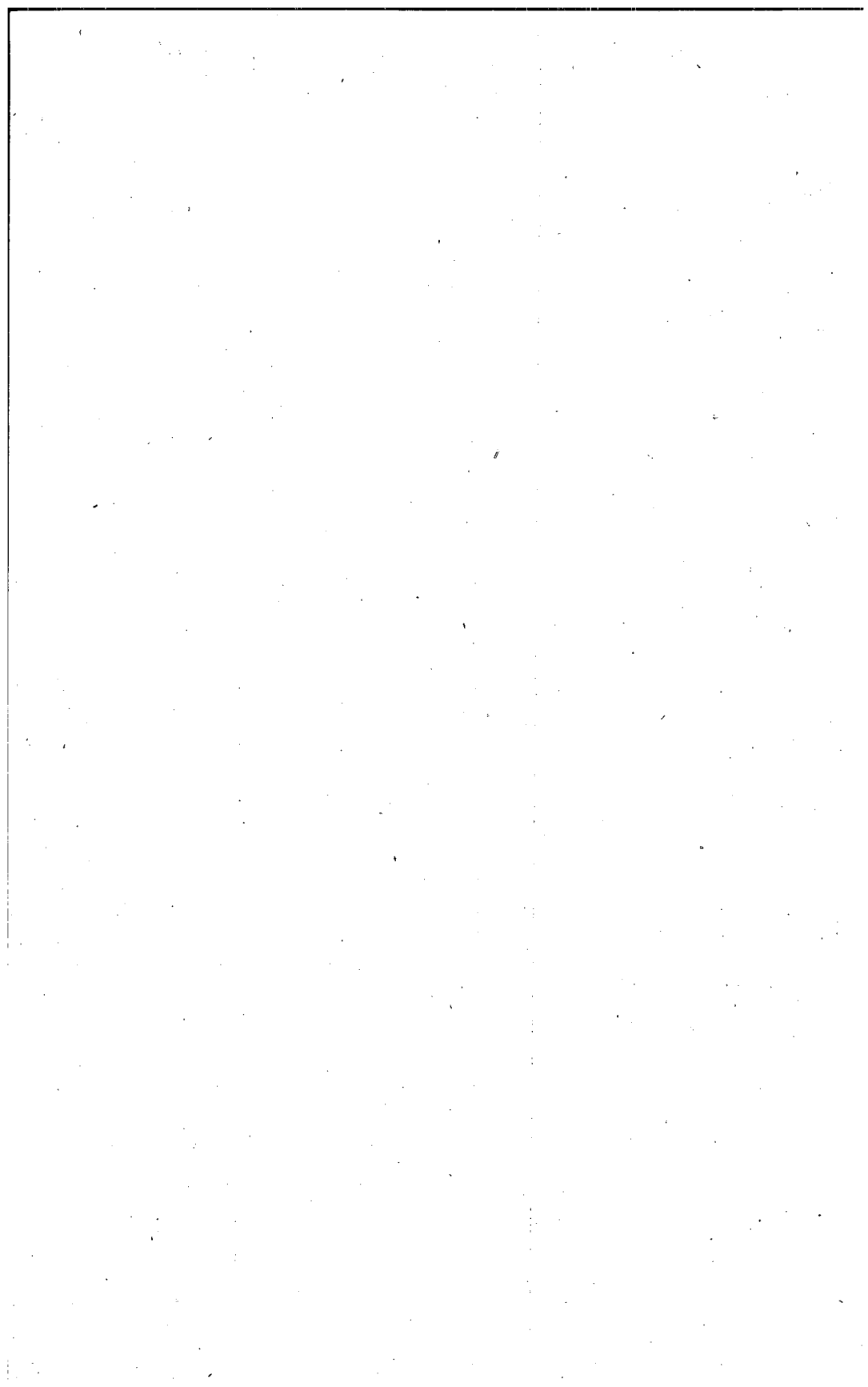
I respectfully renew the recommendations made in former reports, and again invite attention to what is said in my last annual report in relation to the Comptroller's decisions for 1880 and 1881.

I have the honor to be, very respectfully,

WILLIAM LAWRENCE,
First Comptroller.

The Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE SECOND COMPTROLLER.



REPORT

OF

THE SECOND COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., October 31, 1884.

SIR: In compliance with the direction contained in your letter of the 13th ultimo, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended on the 30th of June, 1884:

This report is condensed into two tabular statements. The first shows the total number of accounts, claims, and cases of every kind, settled and adjusted, and the amounts allowed thereon. The second statement furnishes a more detailed summary of the same accounts, claims, and cases, showing the character of the same, the source from which received, the number of each kind, and the several amounts allowed.

A still more detailed statement has been prepared and filed for preservation in this office, but it is deemed too voluminous for publication.

TOTAL NUMBER of ACCOUNTS and CLAIMS SETTLED.

From—	Number.	Amount allowed.
Second Auditor	14,866	\$15,484,547
Third Auditor	7,872	72,121,870
Fourth Auditor	1,995	14,995,569
Total	24,733	102,601,986
Various sources, not involving present expenditure	3,047	48,426
Grand total	27,780	102,650,412

ACCOUNTS REVISED and SETTLED during the year.

Character of the accounts.	Number.	Amounts allowed.
FROM THE SECOND AUDITOR.		
1. Of Army paymasters, for pay of the Army	246	\$5,183,075
2. Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals	313	2,426,452
3. Of recruiting officers, for regular recruiting service	278	223,931
4. Of disbursing officers of the Medical Department, for medical and hospital supplies and services	11	9,883
5. Of miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding General's Offices, Artillery School, &c....	171	255,125

REPORT ON THE FINANCES.

ACCOUNTS REVISED and SETTLED during the year—Continued.

Character of the accounts.	Number.	Amount allowed.
FROM THE SECOND AUDITOR—Continued.		
6. Special Army accounts	374	\$64, 440
7. Of Indian agents' current and contingent expenses, annuities, and installments	219	2, 013, 088
Total	1, 612	10, 175, 994
FROM THE THIRD AUDITOR.		
1. Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses	1, 484	14, 911, 187
2. Of disbursing officers of the Subsistence Department	479	2, 627, 529
3. Of disbursing officers of the Engineer's Department, for military surveys, fortifications, river and harbor improvements, &c.	91	16, 584, 789
4. Of disbursing officers of the Signal Service	83	204, 050
5. Of pension agents, for payment of Army pensions	161	34, 733, 279
Total	2, 298	69, 061, 434
FROM THE FOURTH AUDITOR.		
1. Of paymasters of the Navy, paymasters at navy-yards, Navy agents, and other disbursing officers	331	13, 044, 828
2. Of disbursing officers and agents of the Marine Corps	11	706, 040
3. Of Navy pension agents, for payment of pensioners of the Navy and Marine Corps	51	958, 807
4. Of miscellaneous naval accounts	136	49, 725
Total	529	14, 750, 400

CLAIMS SETTLED during the year.

Character of the claims.	Number settled.	Amounts allowed.
FROM THE SECOND AUDITOR.		
1. Soldiers' pay and bounty	10, 321	\$647, 716
2. Miscellaneous, of Army pay department	426	49, 231
3. In favor of the Soldiers' Home	112	34, 026
4. Miscellaneous, Indian claims	2, 395	4, 266, 580
FROM THE THIRD AUDITOR.		
1. For quartermasters' stores and commissary supplies, under the act of July 4, 1864	920	201, 627
2. For lost property, under the act of March 3, 1849	761	158, 161
3. State war claims, act of 1861, &c.	6	216, 643
4. For Army transportation	850	2, 118, 825
5. General miscellaneous claims	1, 242	262, 918
6. Oregon and Washington Territory war claims	11	1, 775
7. For reimbursement expenses of last sickness, &c., account deceased pensioners	1, 394	100, 487
8. Claims examined and disallowed	390	
FROM THE FOURTH AUDITOR.		
1. For officers' and sailors' back pay and bounty and prize money	1, 466	236, 169
Total	20, 294	8, 605, 158

CASES ADJUSTED, NOT INVOLVING PRESENT EXPENDITURE.

Character of the claims.	Number.	Amounts involved.
1. Duplicate checks approved	556	\$37, 670
2. Referred cases adjusted and decided	2, 489	
3. Financial agents' accounts—naval	2	10, 756
Total	3, 047	48, 426

Bonds filed during the year	90
Contracts filed during the year	1,834
Official letters written and copied	1,670
Requisitions countersigned and recorded	13,275
Settlements recorded	10,454
Differences recorded	4,397
Clerks employed (average)	77½

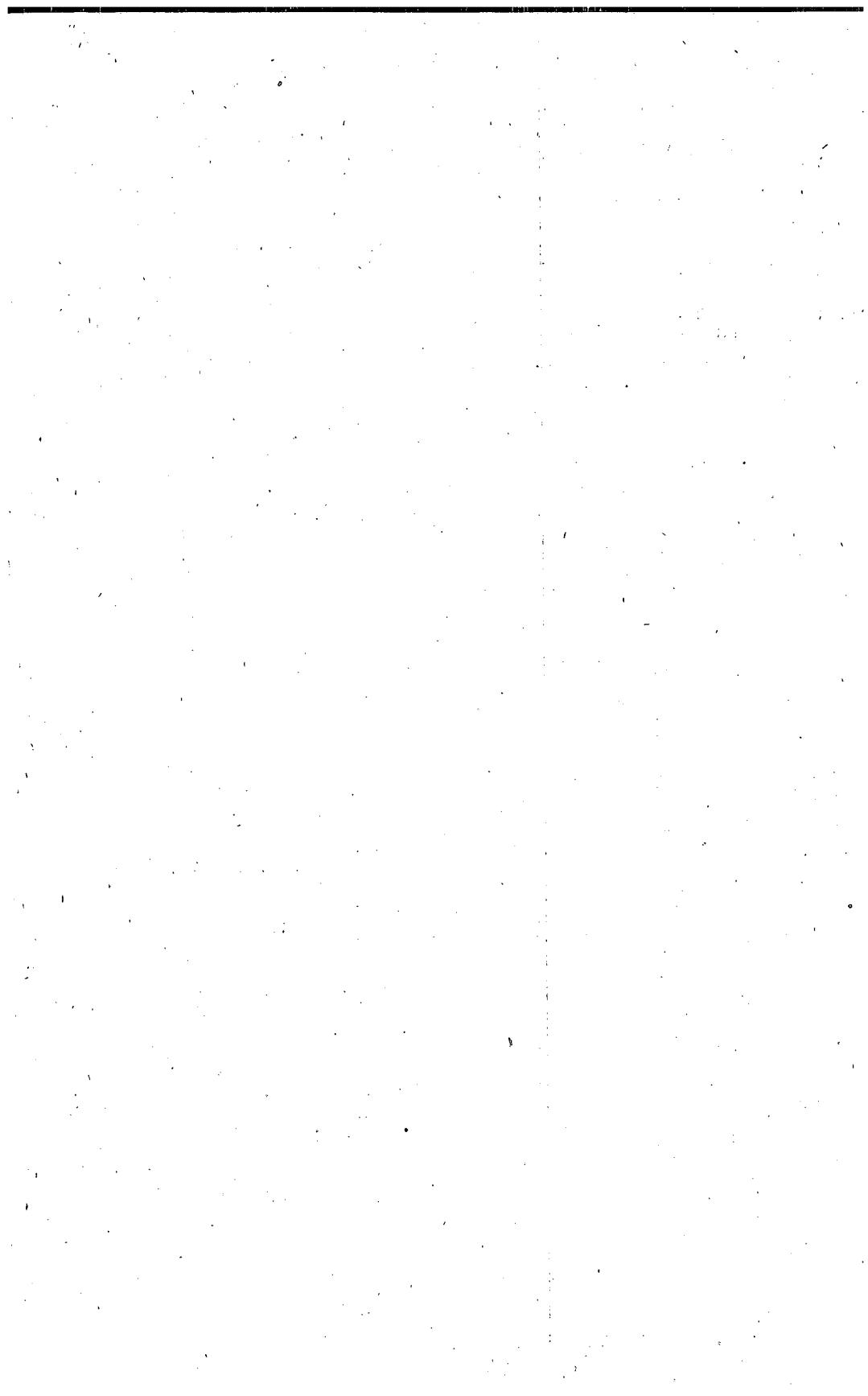
A large amount of additional official work has been performed, which cannot be presented in tabular form, such, for example, as the investigation and decision of legal questions arising in the adjustment of accounts, and in many cases referred for decision from the several Departments that report to this office; decisions as to rights of heirs, executors, administrators, and other legal representatives of deceased claimants; questions arising on powers of attorney, and in contests of attorneys for claimants; answering calls for information from Congress, the Departments, and private persons. Many of these matters require and have received careful attention from the several chiefs of divisions, as well as from the Comptroller and his deputy.

All the public business intrusted to my charge during the year has been, I believe, promptly and properly attended to by the officers and clerks of the office, and has progressed with reasonable dispatch.

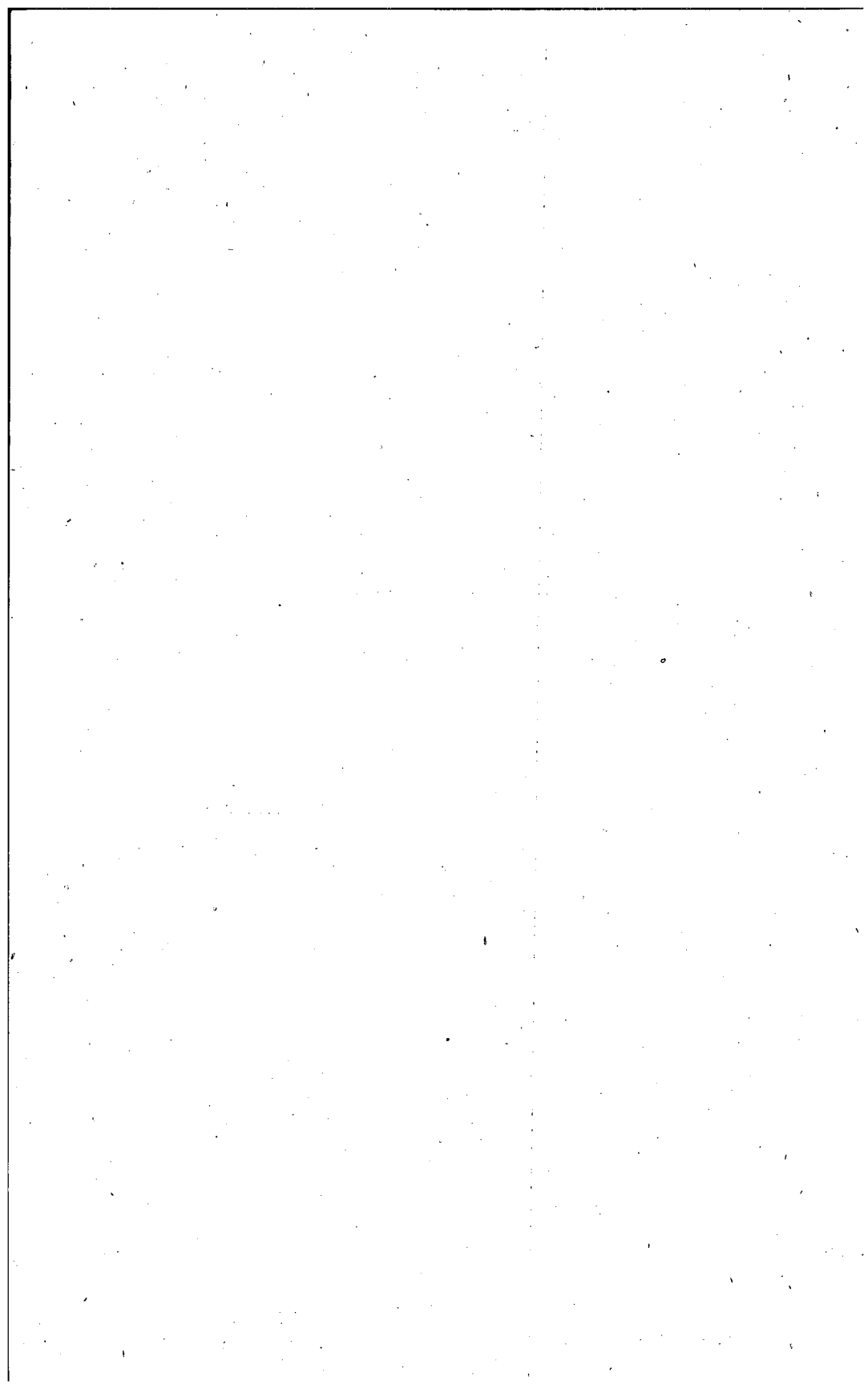
Very respectfully,

W. W. UPTON,
Comptroller.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.



REPORT OF THE COMMISSIONER OF CUSTOMS.



REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF CUSTOMS,
Washington City, D. C., October 29, 1884.

SIR: I have the honor to submit herewith for your information a statement of the work performed in this office during the fiscal year ending June 30, 1884:

Number of accounts on hand July 1, 1883.....	93	
Number of accounts received from the First Auditor during the year.....	5,932	
	<hr/>	6,025
Number of accounts adjusted during the year.....	5,857	
Number of accounts returned to the First Auditor.....	13	
	<hr/>	5,870
Number of accounts on hand June 30, 1884.....		<hr/> <hr/> 155

There was paid into the Treasury from sources the accounts relating to which are settled in this office:

On account of customs.....	\$195,067,489 76
On account of marine hospital tax.....	415,523 75
On account of steamboat fees.....	183,755 10
On account of fines, penalties, and forfeitures.....	78,496 90
On account of storage, fees, &c.....	766,984 94
On account of emolument fees.....	227,693 02
On account of immigrant fund.....	224,286 50
On account of interest on debts due.....	100 62
On account of rent of public buildings.....	8,839 40
On account of mileage of examiners.....	1,490 60
On account of relief of sick and disabled seamen.....	5,824 84
On account of deceased passengers.....	1,050 00
On account of proceeds of Government property.....	20,117 32
	<hr/>
Aggregate.....	197,001,702 75

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs.....	\$6,709,485 76
Excess of deposits.....	5,063,449 17
Debentures.....	3,651,013 74
Construction, &c., of public buildings.....	2,405,336 29
Construction and maintenance of lights.....	2,330,549 57
Construction and maintenance of revenue-cutters.....	930,216 97
Life saving stations.....	811,968 19
Marine hospital service.....	465,387 45
Expenses of regulating immigration.....	235,443 86
Detection and prevention of frauds upon the customs revenue.....	66,482 65
Inspection of neat cattle shipped to foreign ports.....	47,574 70
Compensation in lieu of moieties.....	30,209 54
Protection of sea-otter hunting grounds and seal fisheries in Alaska.....	25,000 00

Salaries and expenses of agents at seal-fisheries in Alaska	\$13,811 64
Unclaimed merchandise.....	319 89
Refunding moneys erroneously received and covered into the Treasury.....	37 31
Total	22,786,286 73
Deduct repayment:	
Distribution of standard weights and measures for use of colleges....	65
Aggregate	22,786,286 08
Number of estimates received and examined.....	2,143
Number of requisitions issued.....	2,143
Amount involved in requisitions.....	20,583,957 69
Number of letters received.....	17,665
Number of letters written.....	8,895
Number of letters recorded.....	7,394
Number of stubs of receipts for duties and fees returned by collectors.....	247,605
Number of stubs examined and summarized.....	240,619
Number of stubs, tonnage, received and entered.....	8,164
Number of oaths examined and registered.....	2,132
Number of appointments registered.....	4,500
Average number of clerks employed.....	30

I inclose herewith a statement of the transactions in bonded goods as shown by the adjusted accounts, also of property brought into the United States for temporary purposes, under section 2507, R. S.

I am, very respectfully, your obedient servant,

HENRY C. JOHNSON,

Commissioner of Customs.

The SECRETARY OF THE TREASURY.

STATEMENT of TRANSACTIONS under SECTION 2507, REVISED STATUTES, and DECISION 4314, November 20, 1879, of ENTRY of HORSES, WAGONS, HARNESS, MACHINERY, &c., BROUGHT INTO the UNITED STATES for TEMPORARY PURPOSES, for the year ending June 30, 1884.

Districts.	Balance of bonds from last account.	Amount of bonds taken.	Amount of bonds canceled.	Balance of bonds not due.	Amount of duties collected.
Bath	\$2,230 40	\$5,444 60	\$5,679 15	\$1,995 85	\$96 05
Cape Vincent	50 00	770 85	695 85	125 00	179 00
Champlain	467 82	4,857 95	3,294 77	2,031 00	.....
Minnesota	12,864 10	9,223 28	20,748 93	1,338 45	668 88
Superior .....	.....	837 25	653 00	184 25	.....
Vermont	776 50	10,021 19	9,840 14	957 55	1,044 35
Total	16,388 82	31,155 12	40,911 84	6,632 10	1,988 28

RECAPITULATION.

Balance of bonds from last account	\$16,388 82	Amount of bonds canceled	\$40,911 84
Amount of bonds taken.....	31,155 12	Balance of bonds not due.....	6,632 10
	47,543 94		47,543 94

HENRY C. JOHNSON,

Commissioner of Customs.

TREASURY DEPARTMENT,

OFFICE COMMISSIONER OF CUSTOMS,

October 29, 1884.

*STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES for the year ending
June 30, 1884.*

Districts or ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1883.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1884.
Albany				\$102,334 81		\$102,334 81				
Alexandria				22 22	\$0 67	22 89				
Apalachicola		\$327 78								\$327 78
Atlanta				127 50		127 50				
Baltimore	\$170,152 39	381,559 30	\$11,579 46	37,852 06	13,710 64	426,770 63	\$24,563 63	\$3,273 49	\$38,931 86	121,314 33
Bangor	423 36			137,201 57		423 36	2,535 57	134,666 00		780 16
Barnstable	156 00		7,044 03	810 77		136 93		7,093 71		51,092 92
Bath	83,092 22	42,853 54	49,665 98	3,675 66	527 46	74,937 28	119 60		52,855 06	
Beaufort, N. C.	16,115 55			1,439 49		11,223 93			6,331 11	
Boston and Charlestown.	4,766,365 61	14,201,838 93	83,396 53	1,022,085 06	441,322 77	13,183,547 99	153,928 90	1,247,205 03	1,511,133 83	4,419,193 15
Brazos de Santiago	684 60	735 00	7,661 10	63,088 67	98 75	249 45	269 60	71,599 77	42 90	106 40
Buffalo Creek	2,950 05	5,966 58	7,369 39	279,155 19	50 20	17,845 32	45,006 03	227,349 33	198 53	5,092 18
Belfast	4,610 70		7,421 95	1,351 69	68	7 47		1,539 39	11,838 15	
Cape Vincent				6,169 35			6,079 35	90 00		
Castine	383 06	853 76	1,319 92		2 28	92 39		2,061 46		405 17
Champlain	5,438 37	353 25		185,221 97	35 92	5,522 49	157,050 28	28,476 74		
Charleston	610 51		317 50	4,258 58	53 48	4,717 83		342 00		180 24
Chicago	213,154 43	1,158,232 23	103,382 21	147,149 72	23,633 08	1,279,147 01	18,870 00	14,825 24	46,769 08	285,940 34
Cincinnati	37,506 27	44,878 64	8,048 02	16,515 09	465 65	82,490 59	1,582 30		6,002 07	17,338 71
Corpus Christi		3,235 29	2,705 09	89,769 37		647 25	10,615 44	84,314 76		132 30
Cuyahoga	7,717 78	5,594 05	374 42	4,863 48	17 50	9,833 73	2,157 70		5,530 44	1,045 36
Delaware	2,000 35	4,700 19	5,423 60	23,421 84		26,371 91		7,486 92	117 90	504 25
Denver		563 90		2,346 72	85	2,911 47				
Detroit	48,345 57	82,493 52	55,220 25	574,051 74	733 60	84,328 77	6,030 30	594,593 50	3,196 90	72,695 21
Duluth				10,197 91		177 90	354 53	9,665 48		
Erie	8,959 71	2,007 60	203 00	220 00		9,753 78	128 00		1,305 53	203 00
Evansville	85,732 16			427 52	4,836 89	53,633 45			31,297 62	6,065 50
Fall-River				3,115 00		3,115 00				
Frenchman's Bay	91 46		908 68	929 32	7 61	91 76		1,801 53		43 78
Fernandina			1,683 15			813 95				1,369 20
Galveston	13,709 71	56,122 01	6,283 27	139,912 84	814 11	46,255 88	1,078 60	140,035 61	4,121 77	25,350 08
Genesee	7,165 89	50,460 29	5,954 30	6,484 04	231 68	53,785 14	2,740 26		494 48	13,296 32
Gloucester	4,760 69	46,624 27	9,954 17		367 73	587 09	350 81	42,721 84	515 79	17,531 33
Georgetown, D. C.	292 88	1,004 66	1,064 75	6,709 76	62 51	4,892 87			4,700 35	547 34
Huron				1,379,451 09			21,440 21	1,358,010 88		
Indianapolis	781 85	698 60	2,178 05	5,393 08		6,905 03			44 45	2,102 10
Kansas City				6,522 88	23 00	6,545 88				
Kennebunk				138 48				138 48		
Koy West	34,702 12	298,342 90	5,161 80	479 52	2,684 11	293,186 02	4,364 77	1,006 92	3,237 04	39,875 50
Louisville	5,292 20	13,864 92	2,211 62	4,290 72	132 09	16,078 51	1,779 00		439 02	7,495 02

STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES, &c.—Continued.

Districts or ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1883.	Warehoused and bonded.	Rewarehoused and bonded.	Constructively warehoused.	Increase of duties ascertained on liquidation.	Withdrawal duty paid.	Withdrawal for transportation.	Withdrawal for exportation.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1884.
Machias				\$11 20				\$11 20		
Memphis	\$2,013 12	\$259 60		464 88	\$73 20	\$1,381 10				\$1,429 70
Miami				432 59		432 59				
Michigan, from July 1, 1882, to June 30, 1884				912 20		761 00		151 20		
Middletown	6,022 21	38,686 61	\$7,879 55	4,688 54	1 30	43,602 15	\$3,580 35		\$1,074 91	9,020 83
Milwaukee	4,886 75	3,315 49	952 67	15,395 74	102 08	15,292 63			5,850 42	3,509 68
Minnesota	4,771 02	1,114 75	1,981 04	178,571 10	259 13	8,868 89	5,248 08	170,112 48	99 84	2,367 84
Mobile	21 00	27,954 37		10 00		27,975 37		10 00		
Montana and Idaho				1,076 00				1,076 00		
Nashville				1,862 55		1,862 55				
Newburyport			320 50	1,260 59				36 80		1,544 29
New Haven	19,659 24	152,694 50	88,365 65	8,426 93	27 60	233,676 64	3,792 64	216 96	1,863 50	29,624 18
New Bedford	519 00	173 50	214 16	16,793 54	8 54	17,257 58		214 16	173 00	64 00
New Orleans	530,576 70	472,170 22	11,075 68	1,773,762 13	24,478 25	591,589 99	443,802 11	1,378,423 14	190,332 06	207,924 73
Newport, R. I.				516 55	11 92	528 47				
Norfolk and Portsmouth			3,459 12					3,459 12		
New York	19,453,869 87	50,151,743 88	259,104 09	11,039,079 70	2,973,004 39	47,518,892 55	972,354 66	12,081,924 33	5,618,233 07	17,685,397 32
Niagara				891,299 99			145,362 95	745,937 04		
Newark				1,998 73		1,998 73				
New London	4,128 09	20,768 13	225 30	951 50		14,118 82	3,319 95	44 50	988 50	7,601 25
Omaha	74 70		735 02	5,829 83	1 22	6,201 32				438 95
Oregon				229 37		229 37				
Oswegatchie	1,232 16	5,901 50	839 35	744,544 56	187 68	1,697 16	62,579 98	685,516 64	165 50	2,745 97
Oswego	34,752 60	337,062 66	819 90	26,325 49	240 60	197,159 86	187,739 39	384 00	5,611 40	8,306 60
Passamaquoddy	3,037 19	6,286 56	277 44	5,123 25	156 41	2,045 12	5,141 25	6,483 19	297 93	913 36
Paso del Norte	231 89		2,974 42	58,453 60		154 16	761 76	58,870 84	77 03	1,795 02
Pearl River		250 00		2,237 90		250 00	2,237 90			
Paducah				429 75		171 50				258 25
Pensacola				270 88				270 88		
Perth Amboy			1,592 40			1,337 61			254 79	
Philadelphia	1,049,395 59	6,338,381 40	36,644 44	54,465 71	454,435 65	6,553,294 44	12,929 94	16,608 07	436,546 89	913,943 45
Pittsburgh	1,335 72	28,631 54	1,033 30	77,690 58	124 00	107,211 79				1,603 35
Plymouth	20,278 92	5,095 89	24,156 71	1,820 46		22,589 96		181 34	16,981 40	11,549 28
Portland and Falmouth	93,042 23	548,345 75	60,481 11	2,025,641 61	12 17	537,376 08	12,500 77	2,068,064 00	14,347 01	95,235 01
Portsmouth	58,020 09	244 20	66 09		10 99	49,505 13		88 49	8,503 55	244 20
Providence	22,303 09	39,964 39	13,705 53	820 91	202 02	58,854 78	1,754 00		2,777 02	13,610 14
Richmond				121 45		121 45				
Salem and Beverly	18,156 96		858 79	132 00		12,837 00		415 29	1,995 41	3,900 05
Saluria				2,084 35				2,084 35		
Saint Joseph				298 54	5 90	304 44				

San Diego	10,513 71	79 80				6,435 81			4,077 90	79 80
San Francisco	1,433,226 99	2,724,863 77	65,767 24	789,090 75	76,234 92	2,475,272 00	137,402 10	88,673 99	301,792 80	1,286,042 78
Savannah	9,472 80	9,442 67	222 00	568 70	67 96	13,083 75			151 40	6,538 98
Saint Louis	185,442 48	129,180 36	329,878 13	145,834 33	317 44	564,472 33	168 15	11,497 95	22,936 11	141,578 20
Vermont	3,036 99	13,156 14		578,544 71	702 63	4,831 47	221,516 44	362,331 59	1,060 86	5,700 11
Waldoborough	3,318 58	60 48	3,536 53	748 47		129 33		966 69	4,479 88	2,088 16
Wheeling				1,344 87		1,344 87				
Willamette	27,059 96	126,518 18	5,592 01	44,775 58	85 21	142,918 57			2,831 57	58,280 80
Wiscasset	2,098 05	1,592 51	2,224 25				81 26	3,962 80		1,870 75
Wilmington, N. C.	5,762 43	123 74			7 55	5,140 51			753 21	
Wilmington, Cal				600 00				600 00		
Yaquina				39,460 85	2,395 83	26,354 23			15,502 45	
York			11 80	18 64				30 44		
	28,479,455 62	77,588,338 92	1,311,526 46	22,809,766 76	4,024,727 34	75,078,581 86	2,683,318 56	22,466,945 56	8,388,864 02	25,596,105 10

RECAPITULATION.

Balance due July 1, 1883	\$28,479,455 62	Withdrawal duty paid	\$75,078,581 86
Warehoused and bonded	77,588,338 92	Withdrawal for transportation	2,683,318 56
Re-warehoused and bonded	1,311,526 46	Withdrawal for exportation	22,466,945 56
Constructively warehoused	22,809,766 76	Allowances and deficiencies	8,388,864 02
Increase of duties ascertained on liquidation	4,024,727 34	Balance due June 30, 1884	25,596,105 10
Total	134,213,815 10	Total	134,213,815 10

TREASURY DEPARTMENT, OFFICE COMMISSIONER OF CUSTOMS,
October 29, 1884.

H. C. JOHNSON,
Commissioner of Customs.

REPORT OF THE FIRST AUDITOR.



REPORT OF THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 20, 1884.

SIR: I have the honor to submit herewith the annual report of this bureau for the fiscal year ending June 30, 1884, with such recommendations as are deemed for the interest of the public service.

Attention is called to the following exhibits of the business transacted in this office during the year:

Accounts adjusted.	Number of accounts.	Amount.
RECEIPTS.		
Duties on merchandise and tonnage	1,535	\$199,286,320 35
Steamboat fees	1,351	172,639 01
Fines, penalties, and forfeitures	927	104,195 36
Marine hospital money collected	1,666	452,416 62
Official emoluments of collectors, naval officers, and surveyors	1,490	825,674 95
Moneys received on account of deceased passengers	51	1,185 00
Moneys received from sales of old material	196	47,936 29
Miscellaneous receipts	875	1,063,357 07
Moneys retained from Pacific Railroad Companies for accrued interest on bonds	12	1,508,108 63
Treasurer of the United States for moneys received	2	655,576 72 94
Mints and assay offices	92	95,135,764 67
Water rents, Hot Springs, Arkansas	6	2,058 20
Immigration fund	372	242,965 50
Receipts for advertising change of name of vessels	9	157 60
Accounts of the treasurer of the District of Columbia for moneys received and deposited with the Treasurer of the United States	24	2,018,493 75
Total	8,608	956,377,944 94
DISBURSEMENTS.		
Expenses of collecting the revenue from customs	1,905	5,962,437 33
Detection and prevention of frauds on customs revenue	15	54,997 67
Debitments, drawbacks, &c	296	3,399,573 87
Excess of deposits refunded	546	3,934,968 38
Revenue Cutter Service	573	873,431 76
Duties refunded, fines remitted, judgments satisfied, &c	1,447	1,305,680 41
Marine Hospital Service	113	421,955 79
Official emoluments of collectors, naval officers, and surveyors	1,478	639,260 19
Awards of compensation	329	32,273 70
Expenses in advertising change of name of vessels	9	157 60
Inspection of neat cattle shipped to foreign ports	79	68,095 82
Light-house establishment, miscellaneous expenses	99	38,066 63
Supplies of light-houses	96	400,934 43
Repairs of light-houses	73	206,840 49
Expenses of light-vessels	39	245,908 85
Expenses of buoyage	95	321,302 88
Expenses of fog-signals	44	39,860 59

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.....	22	\$97,632 76
Expenses of inspection of lights.....	9	2,615 18
Salaries of light-house keepers.....	66	636,599 50
Salaries, &c., Senate and House reporters.....	72	50,000 00
Salaries and mileage of Senators.....	3	384,117 99
Salaries, officers and employés Senate.....	4	250,228 21
Salaries and mileage, Members and Delegates, House of Representatives.....	3	1,586,847 69
Salaries, officers and employés House of Representatives.....	11	316,711 00
Salaries of employés Executive Mansion.....	5	34,864 00
Salaries paid by disbursing clerks of the Departments.....	344	8,833,527 54
Salaries, officers and employés Independent Treasury.....	39	354,203 78
Salaries and expenses reporter of Supreme Court.....	7	9,347 53
Salaries, office of Director of Geological Survey.....	4	34,923 32
Salaries and expenses, special inspectors foreign steam-vessels.....	140	37,507 39
Salaries, governors, &c., Territories of the United States.....	7	1,100 00
Salaries of the civil list paid directly from the Treasury.....	2,054	606,002 00
Salaries, office of the Public Printer.....	4	14,974 66
Salaries, Bureau of Engraving and Printing.....	12	25,833 35
Salaries, Congressional Library.....	4	36,522 10
Salaries, standard weights and measures.....	7	8,388 00
Salaries, Steamboat Inspection Service.....	2	99,145 64
Salaries, special agents Independent Treasury.....	6	2,234 79
Salaries, custodians and janitors.....	3	146,134 83
Salaries, Agricultural Department.....	3	91,411 82
Salaries, Botanic Garden.....	4	9,098 93
Salaries and expenses, National Board of Health.....	17	20,872 91
Salaries of employés public buildings and grounds.....	16	102,758 33
Salaries and expenses, seal fisheries.....	28	13,884 26
Salaries, office of Civil Service Commission.....	5	16,654 46
Salaries and expenses, commission to regulate mail transportation.....	1	10,000 00
Contingent expenses, Executive Mansion.....	3	1,768 65
Contingent expenses, United States Senate.....	29	123,135 00
Contingent expenses, House of Representatives.....	21	54,671 16
Contingent expenses, Departments, Washington.....	379	367,778 96
Contingent expenses, Independent Treasury.....	201	61,993 00
Contingent expenses, Steamboat Inspection Service.....	1,053	43,108 83
Contingent expenses, public buildings and grounds.....	12	440 29
Contingent expenses, office of Public Printer.....	7	1,184 58
Contingent expenses, Library of Congress.....	4	933 63
Contingent expenses, executive offices, Territories.....	20	6,131 26
Contingent expenses, Utah Commission.....	1	11,617 41
Stationery, Treasury Department.....	266	79,464 92
Stationery, Interior Department.....	6	65,452 79
Stationery, War Department.....	2	17,684 52
Treasurer of the United States, for general expenditures.....	2	588,835,145 97
Gold and silver bullion account.....	40	88,893,623 62
Ordinary expenses, mints and assay offices.....	70	1,261,052 64
Parting and refining bullion.....	14	168,885 75
Coinage of standard silver dollars.....	21	153,590 61
Freight on bullion and coin.....	14	8,754 03
Transportation of silver coin.....	8	13,272 30
Storage of silver dollars.....	12	51,693 81
Recoinage of gold, silver, and minor coins.....	2	97 66
Manufacture of medals.....	2	20,359 58
Legislative expenses, Territories of the United States.....	39	106,742 17
Defending suits in claims against the United States.....	7	2,889 85
Geodetic and Coast Survey of the United States.....	47	672,985 94
Geological Survey of the Territories.....	50	362,150 72
Lands and other property of the United States.....	23	1,985 04
Protection and improvement of Hot Springs, Ark.....	22	99,565 64
Reproducing plats of surveys, General Land Office.....	6	24,219 75
Adjusting claims for indemnity for swamp lands.....	6	13,746 99
Protection and improvement of Yellowstone Park.....	5	41,264 23
Surveying public lands.....	4	28,532 02
Protecting public lands.....	7	57,891 32
Depredations on public timber.....	4	55,558 26
Smithsonian Institution, expenses of.....	2	42,189 00
Smithsonian Institution, North American ethnology.....	9	51,521 17
Smithsonian Institution, Polaris report.....	4	2,577 00
Bureau of Education, distribution documents.....	6	1,785 47
Bureau of Education, collecting statistics.....	3	1,306 18
Descriptive catalogue of Government publications.....	43	5,824 01
Publication of Tenth Census reports.....	28	346,606 44
Judicial expenses, embracing accounts of United States marshals, district attorneys, assistant district attorneys, special assistants, clerks and commissioners, rent of court-houses, support of prisoners, &c.....	5,863	4,162,191 00
Prosecution of crimes.....	15	35,259 05
Suppressing counterfeiting and crime.....	19	90,362 40

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Punishing violations of intercourse acts and frauds.....	14	\$5, 102 19
Investigation of frauds, office of Commissioner of Pensions.....	3	45, 479 71
Compensation and expenses, officers of election, Utah Territory.....	1	16, 439 68
Purchase of military papers of Count Rochambeau.....	1	20, 000 00
Purchase of Mathew Carpenter's records, &c.....	1	8, 000 00
Judgment southern district of New York in the case of the Spanish ferry-boat Nuestra Señora de Regla.....	1	148, 203 00
Judgment United States vs. Brindle.....	1	18, 858 82
Expenses Chinese act.....	31	1, 422 05
Checks and certificates of deposit.....	11	5, 742 97
INTEREST ACCOUNT.		
Registered stock.....	456	75, 504, 599 11
Coupons.....	125	10, 035, 980 63
District of Columbia, Washington, Georgetown, and corporation bonds.....	34	815, 668 03
Navy.....	1	630, 000 00
Louisville and Portland Canal Company's bonds.....	2	23, 250 00
Pacific Railroad bonds.....	18	5, 814, 526 08
Unclaimed interest, old loans.....	4	3, 118 00
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal.....	12	43, 556, 600 00
Interest.....		240, 073 81
United States bonds, purchased for sinking fund:		
Principal.....	12	46, 180, 150 00
Interest.....		316, 143 08
United States bonds, exchanged into loan of 1882, 3 per cent.:		
Principal.....	3	2, 400, 700 00
Refunding certificates:		
Principal.....	12	66, 900 00
Interest.....		12, 172 45
Certificates of deposit.....	23	27, 770, 540 00
District of Columbia stock:		
Principal.....	5	366, 600 00
Interest and premium.....		54, 540 58
Louisville and Portland Canal Company's bonds.....	1	3, 540 00
Notes, one and two years, compound interest, 7-30s and Treasury, and war bounty scrip:		
Principal.....	39	12, 500 00
Interest.....		1, 925 18
Legal-tender notes destroyed.....	17	116, 528, 937 00
Fractional currency destroyed.....	15	36, 724 00
Old demand notes destroyed.....	15	725 00
Gold certificates.....	14	31, 636, 040 00
Silver certificates.....	16	29, 385, 469 00
Redemption of worn and mutilated United States notes.....	12	12, 630 34
Expenses of national currency.....	89	105, 684 59
Distinctive paper for United States securities.....	22	81, 368 49
Purchase of bonds for sinking fund, Pacific Railroad.....	1	1, 668, 925 00
Outstanding drafts and checks.....	107	40, 969 95
Judgments of the Court of Claims.....	12	47, 995 83
Public printing and binding.....	144	2, 406, 891 50
Labor and expenses of engraving and printing.....	17	1, 241, 299 22
Post-Office Department requisitions.....	4	171, 406 61
Postage, Executive Departments.....	25	179, 618 35
Telegraphic connection between the Departments.....	13	1, 096 01
Life-Saving Service.....	175	786, 136 92
Establishing Life-Saving stations.....	27	44, 052 43
Propagation of food-fishes.....	19	151, 833 88
Illustrations for report on food-fishes.....	2	892 77
Steam-vessels (food-fishes).....	4	75, 542 92
Protection sea-otter and seal fisheries.....	1	25, 000 00
Pedestal for statue of Rear-Admiral Du Pont.....	12	5, 842 09
Expenses, inspectors General Land Office.....	3	345 55
Books and serials for Government actuary.....	2	250 00
Expenses, Civil Service Commission.....	8	7, 491 35
Digest of contested-election cases.....	1	1, 000 00
Collecting statistics relating to commerce.....	22	6, 270 12
Examination national banks and bank plates.....	13	471 05
Estimates and digest of appropriations.....	3	479 45
Construction of custom-houses and post-offices.....	246	996, 421 36
Construction of court-houses and post-offices.....	488	1, 640, 111 23
Construction of building for State, War, and Navy Departments.....	14	328, 867 67
Construction of barge offices, New York.....	14	6, 894 62
Construction of light-houses.....	110	125, 574 22
Construction of building for Bureau of Engraving and Printing.....	3	941 88
Construction of extension of Government Printing Office.....	4	407 36

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
REDEMPTION ACCOUNT—Continued.		
Construction of marine hospitals.....	49	\$79,631 15
Construction of penitentiary building, Dakota.....	7	6,905 82
Construction of building for Agricultural Department.....	2	2,660 21
Construction of Pension Office building.....	3	100,175 56
Construction of steam-tenders.....	7	42,111 71
Construction and repair of revenue vessels.....	15	91,631 49
Construction of Senate stable and engine-house.....	5	319 91
Construction of elevator, &c., Department of Justice.....	6	27,416 01
Construction of elevator and steam-machinery, Senate.....	2	1,538 06
Construction of appraisers' stores.....	7	341 67
Construction of vaults, San Francisco.....	2	16,850 00
Construction of Fish Commission buildings.....	5	13,535 15
Reconstruction of eastern portion of Smithsonian Institution.....	2	21,689 82
Reconstruction of Interior Department building.....	7	51,270 43
Plans for public buildings.....	7	4,263 13
Completion of Washington Monument.....	12	134,089 84
Repairs, fuel, &c., Executive Mansion.....	13	33,699 12
Annual repairs of the Capitol.....	6	56,268 11
Repairs and preservation of public buildings.....	24	218,917 76
Heating apparatus for public buildings.....	15	112,195 85
Rent of buildings in Washington.....	17	37,358 97
Fuel, lights, and water for public buildings.....	76	566,528 98
Furniture and repairs of same for public buildings.....	32	322,526 69
Vaults, safes, and locks for public buildings.....	9	79,627 67
Lighting, &c., Executive Mansion.....	13	15,458 16
Lighting the Capitol Grounds.....	5	21,479 12
Improvement and care of public grounds.....	13	81,857 90
Improving Capitol Grounds.....	5	58,353 09
Improving Botanic Garden and buildings.....	5	9,201 04
Washington Aqueduct.....	3	11,353 07
Increasing the water supply.....	3	10,660 82
Repairs of water-pipes and fire-plugs.....	13	2,484 83
Constructing, repairing, and maintaining bridges, District of Columbia.....	13	3,088 76
Increase of Library of Congress.....	2	4,412 26
Works of art for the Capitol.....	3	3,429 93
Preventing the spread of epidemic diseases.....	21	64,207 47
Departmental libraries.....	31	5,156 83
Agricultural Department:		
Experimental garden.....	3	5,149 86
Library.....	3	865 08
Museum.....	3	808 65
Laboratory.....	3	19,697 42
Furniture, cases, &c.....	3	5,057 69
Collecting statistics.....	3	53,956 24
Purchase and distribution of valuable seeds.....	3	66,626 89
Improving grounds.....	3	6,426 64
Printing annual report 1881 and 1883.....	30	181,700 67
Experiments in tea culture.....	1	1,218 84
Report on forestry.....	3	7,286 30
Investigating diseases of swine and other domestic animals.....	7	18,660 33
Investigating history of insects injurious to agriculture.....	3	13,932 01
Experiments in the manufacture of sugar.....	1	16,404 28
Examination of woods and animal fibers.....	1	2,640 06
Transportation agricultural and mineral specimens to Atlanta, Ga.....	1	597 00
Postage.....	3	1,986 29
Reclamation of arid and waste lands.....	3	13,235 91
Yorktown monument.....	2	304 57
Monument to commemorate battle of Monmouth, N. J.....	1	20,000 00
Monument, Washington's headquarters, Newburgh, N. Y.....	1	156 71
Reform School, District of Columbia.....	5	41,031 29
Freedmen's Hospital and Asylum.....	4	32,693 75
Government Hospital for the Insane, buildings, &c.....	24	96,041 15
Government Hospital for the Insane, current expenses.....	12	270,755 69
Columbia Institution for the Deaf and Dumb.....	6	42,454 50
Columbia Hospital for Women.....	10	21,625 88
Providence Hospital.....	12	15,000 00
Children's Hospital.....	4	5,033 19
Saint Ann's Infant Asylum.....	4	4,948 63
National Association for the Relief of Colored Women and Children.....	5	8,021 84
Women's Christian Association.....	4	5,003 50
Industrial Home School.....	5	6,379 85
Maryland Institution for the Instruction of the Blind.....	5	5,366 33
Howard University.....	6	18,330 62
Apparatus for blind.....	1	10,000 00
Transportation of reports and maps to foreign countries.....	2	217 69
Maps of the United States.....	2	5,241 24

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
REDEMPTION ACCOUNTS—Continued.		
Special relief acts	15	\$54,718 94
Miscellaneous accounts	114	14,994 21
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding taxes	49	4,873 57
Washington redemption fund	23	910 04
Redemption of tax-lien certificates	25	3,198 84
Washington special-tax fund	23	21,513 82
Redemption paving scrip and certificates	36	13,068 30
Relief of the poor	24	18,143 53
Employment of the poor	23	16,204 62
Salaries and contingent expenses	68	88,273 48
Improvement and repairs	76	956,273 06
Constructing, repairing, and maintaining bridges	20	9,062 24
Public schools	61	874,209 70
Public schools, buildings and grounds	46	216,334 19
Metropolitan police	32	374,306 16
Fire department	38	110,069 65
Courts	25	11,651 83
Streets	38	268,932 33
Industrial Home School	9	2,612 72
Building, National Association for Colored Women and Children	9	7,489 82
General expenses of District of Columbia, 1879	5	15,511 82
Health Department	24	46,199 54
Markets	11	2,741 67
Water fund	36	109,709 15
Judgments	16	28,419 87
Telegraph and telephone service	16	13,398 61
Transportation of paupers and prisoners	24	2,250 71
Washington Asylum	24	49,116 91
Georgetown Almshouse	20	1,940 40
Government Hospital for the Insane	23	76,550 00
Washington Asylum, buildings and grounds	9	834 95
Police station-houses, Washington	20	36,093 72
Miscellaneous expenses	27	9,536 38
Total	22,705	1,126,835,531 67

Number of certificates recorded	20,106
Number of letters recorded	5,381
Judiciary emolument accounts registered and referred	514
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed	2,339
Requisitions answered	1,109

SUMMARY STATEMENT OF THE WORK OF THE OFFICE, AS SHOWN BY THE REPORTS OF THE VARIOUS DIVISIONS AND MISCELLANEOUS DESKS.

CUSTOMS DIVISION.

Comprising the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors for Receipts and Disbursements in connection with the Revenue-Cutter, Steamboat, Fines, Light-House, and Marine-Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements.

	Number of accounts.	Amount.
Receipts	8,450	\$201,806,442 47
Disbursements	6,394	15,759,734 75
Total	14,844	217,566,177 22

REPORT ON THE FINANCES.

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	5,863	\$4,162,191.00

PUBLIC DEBT DIVISION.

Comprising all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.

	Number of accounts.	Amount.
Interest accounts	717	\$270,415,036.85
Redemption accounts	107	120,982,385.10
Total	824	391,397,421.95

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1884.

Number of accounts adjusted	1,103	
Number of reports of "No transactions" received, examined, and referred	491	
Balance of duties on merchandise in warehouse per last report		\$21,834,089.85
Duties on merchandise warehoused		81,453,054.30
Duties on merchandise rewarehoused		1,545,947.03
Duties on merchandise constructively warehoused		24,222,000.75
Increased and additional duties, &c		3,382,408.08
Total		132,437,500.01
Contra:		
Duties on merchandise withdrawn for consumption		\$79,078,851.52
Duties on merchandise withdrawn for transportation		3,017,394.91
Duties on merchandise withdrawn for exportation		24,235,020.08
Allowances for deficiencies, damage, &c		7,673,236.47
Duties on withdrawals for construction and repair of vessels		117,159.31
Duties on bonds delivered to district attorneys for prosecution		884.87
Balance of duties on merchandise in warehouse		18,314,952.85
Total		132,437,500.01

Special attention is called to the following summary of official work performed on what is known as "Miscellaneous Desks" in this bureau. The total amount involved in these settlements during the fiscal year is \$1,470,087,686.44, and embraces a very large variety of accounts and claims against the Government.

An examination of the work performed by the several clerks in charge compels the conclusion that an additional division should be created to be known as "The Division of Miscellaneous Accounts," and the whole

work to be supervised by a capable and efficient chief, whose duty will be to superintend this work and inspect the accounts before they are presented for signature of the Auditor.

It is for this reason that recommendation is made for an additional chief of division, who shall have charge of this class of accounts, affecting no less than 1,200 different appropriations.

MISCELLANEOUS DESKS.

No. 1.—*Comprising Accounts of Disbursing Clerks of the Departments for Salaries, Salary Accounts of the various Assistant Treasurers, and of the Congressional Library, Public Printer, and Executive Office, Accounts for Salaries of the Officers and Employes, House of Representatives, and the Accounts relating to the Coast Survey.*

	Number of accounts.	Amount.
Disbursements	479	\$10,396,267 77

No. 2.—*Comprising the Accounts of the Disbursing Clerks of the Departments for Contingent Expenses, Contingent Expenses of the House of Representatives and Assistant Treasurers, Accounts of the Geological Survey, National Board of Health, and a very great Number of Miscellaneous Accounts.*

	Number of accounts.	Amount.
Receipts	6	\$2,058 20
Disbursements	1,124	3,440,362 74
Total	1,130	3,442,420 94

No. 3.—*Comprising Accounts for Construction of Custom-Houses, Post-Offices, Court-Houses, and other Public Buildings, Accounts of the Public Printer, and Life Saving Service, &c.*

	Number of accounts.	Amount.
Receipts	34	\$1,838,463 91
Disbursements	1,222	8,729,665 64
Total	1,256	10,568,129 55

No. 4.—*Comprising the Accounts of the Treasurer of the United States for General Expenditures; the Salary and Mileage Accounts for the Senate and House of Representatives, and the Accounts for Contingent Expenses of the United States Senate.*

	Number of accounts.	Amount.
Receipts	2	\$655,576,721 94
Disbursements	43	591,185,933 46
Total	45	1,246,762,655 40

No. 5.—*Comprising the accounts of Mints and Assay Offices ; Salaries of the Civil List paid directly from the Treasury on First Auditor's Certificates, Captured and Abandoned Property accounts ; Accounts for the Legislative and Contingent Expenses of the United States Territories and Transportation of United States Securities.*

	Number of accounts.	Amount.
Receipts	92	\$95, 135, 764 67
Disbursements	2, 559	91, 410, 546 14
Total	2, 651	186, 546, 310 81

No. 6.—*Comprising the accounts of the District of Columbia.*

	Number of accounts.	Amount.
Receipts	24	\$2, 018, 493 75
Disbursements	880	3, 390, 031 62
Total	904	5, 408, 525 38

No. 7.—*Under the Chief of the Warehouse and Bond Division, and Comprising Judgments of the Court of Claims, Outstanding Liabilities, Postal Requisitions, Transfer of Appropriations, &c.*

	Number of accounts.	Amount.
Disbursements	1, 267	\$1, 229, 496 08

No. 8.—*Comprising accounts of the Light-House Establishment, Steamboat Inspection Service, &c.*

	Number of accounts.	Amount.
Disbursements	1, 916	\$3, 485, 077 58

No. 9.—*Comprising accounts of the Bureau of Engraving and Printing, Marine Hospital disbursements, and accounts of the Government Hospital for the Insane and other Charitable Institutions.*

	Number of accounts.	Amount.
Disbursements	134	\$2, 248, 802 93

COMPARATIVE STATEMENT, by FISCAL YEARS, of TRANSACTIONS in the FIRST AUDITOR'S OFFICE, from 1861 to 1884, inclusive.

Fiscal years.	Number of accounts examined and adjusted.		Total.	Amount.		Total amount.	Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.		Receipts.	Disbursements.				
1861.....	1,744	7,461	9,205	\$40,032,704 03	\$201,860,753 25	\$241,893,457 28	7,249	727	.....
1862.....	1,477	7,906	9,383	47,225,611 94	352,564,687 88	399,790,299 82	7,997	1,065	.....
1863.....	1,407	8,543	9,950	67,417,405 95	890,917,695 77	958,335,101 72	7,436	1,339	.....
1864.....	1,342	9,560	10,902	81,540,726 80	1,447,668,825 90	1,529,209,552 70	7,580	1,316	1,646
1865.....	1,972	10,520	12,492	90,768,635 52	1,755,151,626 75	1,845,915,262 27	8,524	1,824	2,424
1866.....	2,122	13,329	15,451	221,445,243 71	1,972,713,889 06	2,194,159,132 77	12,635	1,909	2,326
1867.....	2,055	10,812	12,867	218,884,931 81	2,339,633,571 08	2,558,518,502 89	10,823	1,735	2,973
1868.....	2,364	11,396	13,760	215,497,955 23	1,949,304,257 09	2,164,802,212 32	10,160	1,737	5,022
1869.....	2,547	13,352	15,899	231,762,318 23	1,808,644,481 50	2,040,406,799 73	10,859	1,900	4,295
1870.....	2,441	12,630	15,071	240,196,298 97	1,344,512,789 41	1,584,709,088 38	10,572	2,395	7,690
1871.....	2,864	14,101	16,965	239,338,078 13	1,773,277,492 08	2,012,615,570 21	11,426	2,239	6,856
1872.....	4,511	15,293	19,804	912,200,147 78	1,339,778,632 45	2,251,978,780 23	12,900	2,356	5,672
1873.....	5,522	14,474	19,996	1,202,869,370 18	1,416,193,007 42	2,619,062,377 60	12,433	2,339	5,138
1874.....	6,586	17,237	23,823	875,692,671 71	1,283,786,750 33	2,159,479,422 04	13,766	1,905	5,362
1875.....	7,065	17,994	25,059	1,144,320,298 80	1,491,427,101 07	2,635,747,399 87	12,860	2,282	4,149
1876.....	6,615	16,847	23,462	1,139,847,330 52	1,746,678,602 58	2,886,525,933 10	12,163	2,048	2,948
1877.....	7,016	17,544	24,560	696,493,659 61	986,401,191 96	1,682,894,851 57	13,059	2,055	4,505
1878.....	7,038	16,381	23,419	959,020,393 82	1,287,812,745 00	2,246,833,138 82	12,729	2,473	4,626
1879.....	7,207	17,618	24,825	917,547,049 73	1,147,581,192 79	2,065,128,242 52	13,824	3,219	5,891
1880.....	7,035	20,046	27,081	1,206,298,429 71	1,893,413,941 53	3,099,712,371 24	13,768	3,443	3,891
1881.....	6,814	20,308	27,122	862,066,081 94	1,016,464,134 81	1,878,530,216 75	15,396	3,857	3,539
1882.....	7,193	20,802	27,995	973,657,471 39	1,025,640,807 75	1,999,298,279 14	15,179	4,501	3,568
1883.....	8,149	22,950	31,099	828,360,880 42	1,361,099,615 73	2,189,460,496 15	18,871	5,248	3,200
1884.....	8,608	22,705	31,313	956,377,944 94	1,126,835,531 67	2,083,213,476 61	20,106	5,381	2,339

FIRST AUDITOR.

The foregoing exhibits of the official work of this bureau present, in a summary, much condensed, the varied and increasing labor of this office.

The change in appropriations made by Congress in recent years, requiring expenditures to be limited to amounts stated in each subdivision of stated service, has greatly increased the labor in the examination of accounts rendered thereunder,

The amount of clerical work performed during the last four years has been greater per capita than in former years, as shown by the records of the office, and this admonishes me that greater care and vigilance should be exerted in the supervision of the work. It is for this reason I would urge the creation of a new division in the office, to be known as the "Division of Miscellaneous Accounts," and request is made for an additional chief of division to have supervision of all miscellaneous work. This will provide for an additional inspection of accounts stated, before signature of the Auditor, and secure a more prompt adjustment of current accounts in the absence of clerks in charge of the various desks enumerated.

In response to the recommendation in my last report, asking for ten additional clerks for this bureau, an increase of four was authorized by Congress, which relieved somewhat the great pressure upon the force in adjustment of accounts; yet it is inadequate to the work required. It has become necessary to ask for detail of clerks from other offices to dispatch the pressing work waiting examination and audit in this Bureau.

SUMMARY STATEMENT OF WORK AS SHOWN BY THIS REPORT.

Attention is called to the following statement of the work of this bureau for the fiscal year:

Number of accounts examined and adjusted	33,421
Number of certificates recorded	20,106
Number of letters written	5,341
Number of requisitions answered	1,109
Powers of attorney approved and filed	2,339
Total amount involved in settlements made embracing receipts and disbursements of public moneys	\$2,307,939,433.93

CONDITION OF OFFICIAL WORK.

It is a pleasure to report that at no time within the last five years has the work of this office been in so satisfactory condition.

All current work has been kept well in hand, with no greater delay in the general work than is unavoidable in the settlement of large monthly and quarterly accounts, requiring much time in their examination and settlement.

The list of accounts awaiting adjustment has never been so small as at this writing, during the period mentioned, yet some accounts are necessarily held for explanation, completion of vouchers, &c., before final settlement can be properly made.

In conclusion, I take much pleasure in commending the Deputy Auditor, chiefs of division, clerks and employes of this bureau for intelligent and efficient services rendered.

I am, sir, very respectfully, your obedient servant,

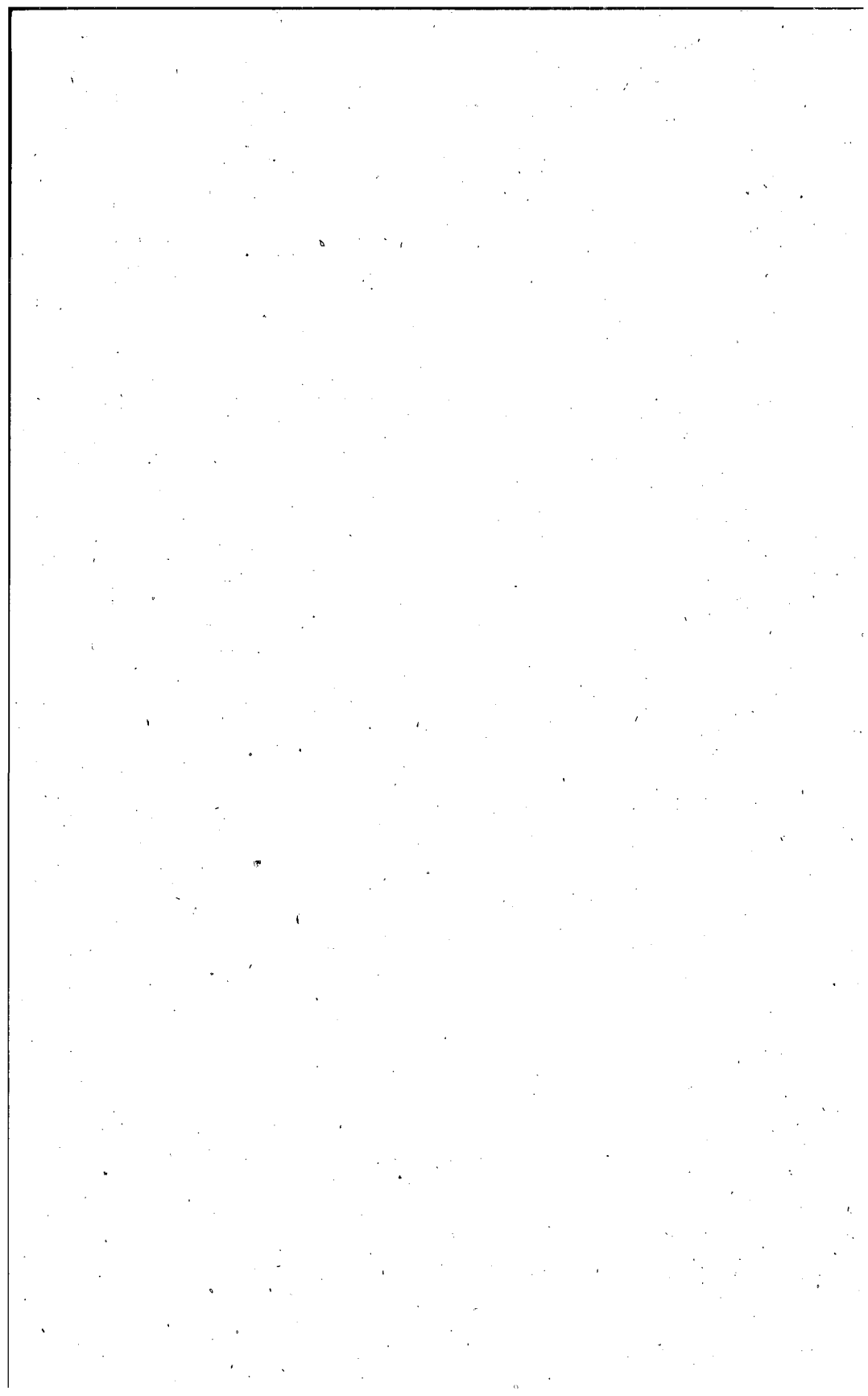
R. M. REYNOLDS,

Auditor.

HON. WALTER Q. GRESHAM,

Secretary of the Treasury.

REPORT OF THE SECOND AUDITOR.



REPORT

OF

THE SECOND AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
SECOND AUDITOR'S OFFICE,
Washington, October 10, 1884.

SIR: In accordance with section 283 of the Revised Statutes, and your request of the 15th ultimo, I have the honor to submit my report for the fiscal year ending June 30, 1884, showing the application of moneys appropriated for the War Department and the Indian service, the work performed in each division of the office during the year, and the condition of the public business assigned to me at the close of the year.

BOOKKEEPERS' DIVISION.

Appropriations.	Drafts.	Repayments.
Appliances for disabled soldiers	\$1,016 00	\$817 75
Armament of fortifications	288,415 68	451 11
Arming and equipping the militia	186,653 34	36,697 38
Artificial limbs	191,542 14	9,088 59
Artillery school, Fort Monroe, Va.	3,000 00	
Benicia Arsenal, Benicia, Cal	104,619 80	
Bounty, act July 28, 1866	60,000 00	1,204 45
Bounty to volunteers and their widows and legal heirs	150,000 00	2,744 37
Bounty to volunteers and regulars on enlistment		76 94
Bounty to the Fifteenth and Sixteenth Missouri Cavalry	26,000 00	
Collecting, drilling, and organizing volunteers	30 21	160 61
Collection and payment of bounty, prize money, &c., to colored soldiers, &c.	1,500 00	1,031 94
Contingencies of the Army	19,575 80	210 66
Contingencies of the Adjutant-General's Department	2,545 40	48 45
Draft and substitute fund		24 93
Expenses of the Commanding General's office	1,750 00	161 11
Expenses of military convicts	7,218 53	
Expenses of recruiting	99,969 74	7,525 21
Extra pay to officers and men who served in the war with Mexico	500 00	
Frankford Arsenal, Philadelphia, Pa.	1,500 00	
General expenses	183 57	8,720 23
Manufacture or purchase of magazine guns	30,250 00	
Manufacture of arms at national armories	401,000 00	
Medical and hospital department	193,191 71	13,157 83
Medical Museum and library	10,000 00	
Mileage	740 88	2,267 49
New York Arsenal	5,500 00	
Ordnance service	118,770 50	1,376 12
Ordnance, ordnance stores, and supplies	400,000 00	182 83
Ordnance material, proceeds of sales	75,000 00	
Pay, &c., of the Army	12,225,003 41	449,397 04
Pay of the Military Academy	207,000 00	11,493 93
Pay of two and three year volunteers	124,058 47	6,376 93
Pay of volunteers (Mexican war)		1 69
Purchase of Sawyer's patent for canister shot	25,000 00	
Purchase of arms for volunteers and regulars		2 65
Publication of Official Records of the War of the Rebellion	37,417 51	1 00
Powder and projectiles	42,808 00	
Powder depot, Dover, N. J.	40,000 00	
Repairs of arsenals	40,000 00	26
Rock Island Arsenal, Illinois	202,500 00	
Rock Island bridge, Illinois	9,250 00	
Relief of sundry persons	568 02	
Sea-coast batteries for instruction of militia		477 20
Secret service fund (transfer account, act March 3, 1875; 18 Statutes, 418)	4,955 78	
Signal Service, pay	208,000 00	
Signal Service, medical department	3,449 21	

REPORT ON THE FINANCES.

Bookkeepers' division—Continued.

Appropriations.	Drafts.	Repayments.
Springfield Arsenal, Massachusetts	\$15,000 00	\$159 76
Support of National Home for Disabled Volunteer-Soldiers	1,122,088 03	
Support of Soldiers' Home	355,505 56	65 65
Soldiers' Home, permanent fund (22 Statutes, 565)	126,600 00	
Soldiers' Home, interest account (22 Statutes, 565)	3,494 75	
Testing machine	10,000 00	3 89
Total drafts and repayments on account of War Department appropriations	17,183,177 04	553,927 91
<i>Appropriations for the Indian service.</i>		
Additional beef for Indian service	48,431 29	3,000 00
Appeal in Crow Dog's case	1,000 00	
Buildings at agencies and repairs	24,303 64	2,657 04
Civilization fund	6,924 24	4,233 42
Contingencies of the Indian Department	48,619 00	5,188 00
Consolidating Indian agencies	5,285 00	
Collecting and establishing Southern Comanches on reservation south of Arkansas River		2,904 46
Expenses of Indian commissions and of the board of Indian commissioners	4,126 76	458 00
Fulfilling treaties with various Indian tribes	888,905 35	22,262 07
Gratuity to certain Ute Indians	4,666 66	100 00
Incidental expenses of the Indian service	124,839 26	12,639 48
Interest on trust funds, &c	604,370 37	14,107 97
Maintenance and education of the Lincoln, German, and German girls (acts May 15, 1870, March 3, 1875, and March 1, 1879)	8,468 75	
Negotiating with Sioux for modification of treaties	5,000 00	
Pay of Indian agents, inspectors, school superintendent, interpreters, and police	195,818 24	7,816 32
Payment to Utes for individual improvements	250 00	150 00
Payment to North Carolina Cherokees	1,977 22	
Payment of indemnity to Poncas	2,000 00	
Proceeds of New York Indian lands in Kansas		1,184 43
Proceeds of Choctaw orphan reservation	1,608 04	
Proceeds of Sioux reservations in Minnesota and Dakota	89,654 44	5,905 37
Relief of Louisa Boddy	5,400 00	
Relief of destitute Indians and of Indians at the Crow, Fort Belknap, and other agencies	72,172 11	
Reimbursement to Creek orphan fund		723 80
Removal and support of certain Indians	81,649 20	6,696 63
Reservoir at headwaters of the Mississippi River, &c.		15,664 00
School buildings, support of schools, &c	621,183 47	31,403 28
Support of various Indian tribes and bands	3,496,364 62	58,722 86
Surveys and appraisement of Indian lands and reservation	8,535 00	1,898 21
Stock cattle for Indian industrial schools	25,569 44	
Telegraphing and purchase of Indian supplies	31,421 04	389 68
Transportation of Indian supplies	264,427 85	8,160 66
Traveling expenses of Indian inspectors and others	7,757 81	1,192 79
Vaccination of Indians	236 00	
Miscellaneous items	3,436 55	1,143 59
Total drafts and repayments (Indian service)	6,684,401 35	208,602 06

GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury July 1, 1883, to June 30, 1884	\$17,183,177 04	\$6,684,401 35
To amount of transfer warrants issued to adjust appropriations	94,005 77	12,080 38
To unexpended balances carried to surplus fund	693,177 40	106,954 95
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1884	2,114,911 38	12,904,864 57
Total	20,085,271 59	19,708,301 25
CREDIT.		
By balances on hand July 1, 1883	2,669,727 50	13,076,535 93
By amount of repayments during the year	553,927 91	208,602 06
By amount of counter warrants issued to adjust appropriations	100,288 00	16,166 49
By amount of appropriation warrants issued during the year	16,761,328 18	6,406,996 77
Total	20,085,271 59	19,708,301 25

The following is a summary of the work performed in the bookkeepers' division incidental to keeping the accounts of the office:

Requisitions registered, journalized, and posted, 4,909; settlements recorded, journalized, and posted, 3,670; settlements made in the division chiefly to adjust appropriations and close accounts, 164; statements of balances, &c., furnished to settling clerks, 2,368; certificates listed and indexed, 1,307; repay requisitions prepared for the War and Interior Departments, 514; appropriation warrants recorded and posted, 43; official bonds of disbursing officers entered, 61; certificates of non-indebtedness issued in cases of officers and enlisted men, 2,069; letters written, 795. The amount drawn from the Treasury on settlements made in this division was \$133,203.26, which included the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said Home, to meet current expenses (section 8, act March 3, 1875, 22 Stat., 565)	\$126,600 00
Interest on Soldiers' Home permanent fund (same act)	3,215 75
Effects of deceased soldiers, credited to the permanent fund	1,043 35

PAYMASTERS' DIVISION.

Number of accounts on hand July 1, 1883	616
Received during the year	662
	<hr/>
	1,278
Number of accounts audited and reported to the Second Comptroller...	654
Remaining on hand June 30, 1884	624

On July 1, 1883, seventy "longevity claims" remained unsettled; eighty have been received since that date, and one hundred and forty-four have been disposed of, leaving six on hand. The record of deposits by enlisted men under the act of May 15, 1872, shows that 8,665 deposits were made, amounting to \$471,204.75, and that the sum of \$382,001.87, heretofore deposited, was repaid to the men on their discharge from the service. The service records of two hundred and four officers of the Army have been revised and corrected under the acts of June 18, 1878, and February 24, 1881.

The amount involved in 654 accounts, 144 claims, and 235 miscellaneous settlements was \$15,851,126.98, as follows:

Amount disbursed by paymasters, as per audited accounts	\$15,674,937 43
Amount of longevity claims allowed under the "Tyler decision"	21,301 52
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines and forfeitures by sentence of courts-martial, &c	132,145 76
Amount transferred to the books of the Third Auditor's Office, on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, &c	7,458 46
Charges raised against officers for overpayments, double payments, erroneous musters, &c	9,679 53
Credits on account of overpayments refunded and charges removed on satisfactory explanation	4,938 33
Miscellaneous charges and credits	665 95
Total	<hr/>
	15,851,126 98

Letters received, 966; letters written, 2,212; clerks employed, 13.

MISCELLANEOUS DIVISION.

Number of ordnance, medical, recruiting, and miscellaneous disbursing accounts on hand July 1, 1883	511
Received during the year	1,888
	<hr/>
	2,399
Number audited and reported to the Second Comptroller	2,044
Number on hand June 30, 1884	355

The amount of disbursements allowed was \$4,035,988.63, under the following appropriations:

Ordnance, ordnance stores, &c., ordnance service, arming and equipping the militia, armanient of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department	\$2,049,180 02
Medical and hospital department, artificial limbs, Medical Museum and library, and other appropriations of the Medical Department...	160,970 54
Contingencies of the Army, publication of Official Records of the War of the Rebellion, expenses of military convicts, expenses of the commanding-general's office, contingencies of the Adjutant-General's Department, &c	117,316 36
Expenses of recruiting, collecting, drilling, and organizing volunteers, bounties, and arrears of pay to colored soldiers, &c	306,292 53
Support of National Home for Disabled Volunteer Soldiers	1,402,229 18
Total	4,035,988 63

The record of payments to officers of the Army from 1815 has been brought up to date, and a comprehensive index to the fifty-nine large volumes of which the record consists is now being prepared. The register of payments to officers of volunteers, in forty-eight volumes, is not quite completed, but is so far advanced as to be of very great service. The time of two clerks is occupied in furnishing statements of payments to officers whose claims are being settled in other divisions. Prior to October, 1883, the office had to depend upon the Paymaster-General of the Army for statements of this kind. The number of payments to officers (regular and volunteer) recorded during the year was 96,500, of which twenty-five were double payments made several years ago.

Letters written, 10,136; letters recorded, 1,468; clerks employed, 11.

INDIAN DIVISION.

The following is a summary of the work of this division since last report:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1883	186	79	68
Received during the year	739	666	3,108
Total	925	745	3,176
Audited and reported to the Second Comptroller	728	538	3,091
On hand June 30, 1884	197	207	85

The amount allowed by this office in the settlement of money accounts of Indian agents, special agents, inspectors, and other disbursing officers of the Indian service was \$2,579,821.83, and the amount certified to be due contractors and others for supplies furnished and services rendered was \$4,406,955.85, making the total disbursements \$6,986,777.68.

Forty-nine transcripts of disbursing officers' accounts have been prepared for suit. The balances in dispute amount to \$369,751.53 and consist almost entirely of items disallowed by the accounting officers in consequence of apparent infractions of law or regulations on the part of agents. Some of these balances have been standing on the books for several years, the limited force of the office precluding any action.

It is to be regretted that the force assigned to this division is not always available for its current work. The time of one of the best clerks has been occupied for several months upon an investigation of

Cherokee Indian accounts under the treaty of 1835, while two others are engaged in preparing a report of Union Pacific Railroad settlements which will require months of patient examination. These labors are at the instance of the Court of Claims and are entirely foreign to the ordinary business of the division.

The Indian Division has to state accounts under no less than three hundred and twenty-four heads of current appropriations, besides a large number brought forward from previous years. The transactions concerned in these accounts are of the greatest possible variety, and it is scarcely necessary to say that the execution of the duties devolving upon the clerical force employed demands all the best qualities of skilled accountants as well as the sound judgment, general knowledge, and faithful industry required in the performance of work of other kinds.

The number of letters written was 3,592; 924 letters were recorded, and 22 clerks employed.

PAY AND BOUNTY DIVISION.

Examining branch.

Classes of claims.	Claims pending July 1, 1883.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1884.
WHITE SOLDIERS.							
Commissioned officers	26, 815	10, 023	1, 703	3, 265	4, 574	4, 141	26, 561
Enlisted men, subsequent to April 19, 1861—arrears of pay and all bounties							
Claims for pay prior to April 19, 1861							
Claims of laundresses, sutlers, tailors, &c							
COLORED SOLDIERS.							
Arrears of pay and bounty	8, 263	2, 195	456	692	1, 127	13	9, 082
Total	35, 362	12, 601	2, 238	4, 004	5, 837	4, 156	36, 204

Settling branch.

Classes of claims.	Claims pending July 1, 1883.	Received from examining branch.	Claims settled and allowed.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1884.
WHITE SOLDIERS.						
Commissioned officers	598	3, 265	2, 916	68	24	855
Enlisted men, subsequent to April 19, 1861—arrears of pay and all bounties						
Claims for pay prior to April 19, 1861						
Claims of laundresses, sutlers, tailors, &c						
COLORED SOLDIERS.						
Arrears of pay and bounty	82	692	646	6		122
Total	680	4, 004	3, 609	74	24	977

The claims settled and allowed averaged not quite \$140.40 each, the total amount being \$506,698.70, which includes the following items: Payments under the "Tyler decision" to officers out of service, and to the legal representatives of deceased officers, \$21,644.22; payments of 33½ per cent. additional compensation under the act of March 2, 1867, and decision of the Second Comptroller, November 25, 1881, \$35,924.73.

Ninety-six settlements were made under section 4,818 of the Revised Statutes in favor of the Soldiers' Home for \$208,732.70 unclaimed moneys belonging to the estates of deceased soldiers of the United States Army.

Letters written, 126,216; clerks employed, 64.

DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1883, 6,533 cases remained on hand, 739 new cases were received during the year, 559 cases were disposed of, leaving 6,533 on hand for future action. Abstracts of material facts were made in 328 cases of illegal or erroneous payments, and 35 cases were prepared for suit and referred to the Department of Justice. The sum of \$4,564.60 was recovered by suit and otherwise; judgments for \$1,171.42 were obtained but have not yet been satisfied, and \$3,753.80 was returned to the Treasury through the Pay Department, in cases of colored soldiers and their heirs whose claims were certified more than seven years ago but who cannot be found.

The 6,533 cases remaining on hand consist of 1,940 unsettled claims (372 white and 1,568 colored); 4,338 settled claims (973 white and 3,365 colored); and 255 cases of overpayments and double payments to officers. Apparent, alleged, or suspected fraud is involved in 4,637 of these cases, and 1,896 are settled colored claims in which the claimants could not be found within seven years after the claims were ready for payment. After the lapse of that period the legal presumption is that claimants who do not apply for their money are dead, and the amounts certified to be due them are covered into the Treasury. About one-fourth of the 1,896 seven-year cases have been called up by persons claiming payment and are now undergoing a careful investigation.

Six clerks were employed in this division during the year, and 5,284 letters were written.

PROPERTY DIVISION.

The number of property accounts (quarterly returns of clothing, camp and garrison equipage) on hand July 1, 1883, was 4,356; 3,759 were received, and 4,089 were settled during the year, leaving 4,026 on hand June 30, 1884. Charges amounting to \$1,500.92 were made against officers (including volunteers) for property not accounted for, and the sum of \$1,547.80 was collected and repaid to the appropriations from which the articles were purchased. Certificates of non-indebtedness were issued to 1,274 officers, chiefly those who served during the late war, who have claims pending either in this office for arrears of pay or in the Third Auditor's Office for the value of horses lost in service. Letters written, 2,112; letters recorded, 1,374; clerks employed, 5.

DIVISION OF INQUIRIES AND REPLIES.

Subjoined is a tabular statement of inquiries received, answered, and awaiting replies:

Officer making inquiry.	On hand July 1, 1883.	Received.	Answered.	On hand June 30, 1884
Adjutant-General	884	5,733	6,357	260
Quartermaster-General	44	634	674	4
Commissary-General	1	1,647	1,596	52
Chief of Ordnance		20	18	2
Commissioner of Pensions	320	5,080	4,856	544
Commissioner of the General Land Office	3	77	78	2
Third Auditor	57	1,878	1,863	72
Fourth Auditor	1	9	8	2
Miscellaneous		526	526	
Total	1,310	15,604	15,976	938

Miscellaneous work.

Rolls and vouchers copied for the Adjutant-General of the Army, 429; letters, affidavits, final statements, certificates of disability, and other papers, 1,824; pages of foolscap used in copying, 1,587; letters written, 3,584; signatures of claimants compared with their signatures while in the service, 5,377; descriptive lists of soldiers briefed and filed away, 22,344. Overpayments and double payments amounting to \$5,864.14 have been discovered and proper steps taken toward securing restitution. Of this amount \$2,870.11 consists of overpayments to soldiers of volunteer cavalry regiments for use and risk of horses furnished by themselves, and will be deducted by the Third Auditor from the value of horses lost in service, in accordance with section 3,482 of the Revised Statutes. Average number of clerks employed, 16.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 35,040; letters written, 15,201; letters referred to other offices, 279; letters returned uncalled for, 1,114; claims received, briefed, registered, and distributed, 20,748; miscellaneous vouchers received, stamped, and distributed, 49,879; letters with additional evidence received, briefed, and registered, 17,211. Average number of clerks employed, 4.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department	665
Confirmed settlements received from the Second Comptroller entered, indexed, and filed: paymasters', 72; Indian, 2,751; miscellaneous, 1,177	4,000
Miscellaneous accounts withdrawn and returned to files	3,618
Vouchers withdrawn for reference	42,957
Vouchers returned to files	74,902
Vouchers briefed and examined	648,189
File boxes briefed and stenciled	13,372
Muster and pay rolls repaired	10,208
Settlements (Indian and miscellaneous) rearranged and placed in file boxes	105,470
Mexican war vouchers re-examined and properly filed	116,000
Letters written	324
Number of pages copied	3,264
Clerks employed	16

Nearly all the rolls and vouchers pertaining to the war with Mexico were withdrawn from the files thirty years ago and have been kept

separate ever since. They are now being carefully overhauled and returned to their proper places where they will be as easy of access as those connected with the late war—any one of which can be found in a few minutes. Owing to age, indifferent paper, and constant use many of the abstracts of disbursements filed with paymasters' accounts, to which they are indexes, have become so fragile and torn that they can be handled with difficulty, and it has been found absolutely necessary to copy them. Over 2,500 pages were thus replaced during the year. For the purpose of facilitating the work of returning muster-rolls and vouchers to the accounts to which they belong, the file boxes containing settlements subsequent to 1860 have been numbered consecutively. Clerks withdrawing vouchers are required to indorse the number of the box on the voucher, so that its place in the files is shown at once without the necessity of referring to any abstract, register, or other record. This simple device has been found to work admirably.

RECAPITULATION.

Description of accounts, &c.	On hand July 1, 1883.	Received.	Disposed of.	On hand June 30, 1884
DISBURSING ACCOUNTS.				
Army paymasters.....	616	662	654	624
Recruiting, ordnance, medical, and miscellaneous.....	511	1,888	2,044	355
Indian agents.....	186	739	728	197
Total disbursing accounts.....	1,313	3,289	3,426	1,176
CLAIMS.				
Arrears of pay and bounty, including longevity claims.....	36,112	14,919	13,844	37,187
Indian.....	68	3,108	3,091	85
Total claims.....	36,180	18,027	16,935	37,272
PROPERTY ACCOUNTS.				
Clothing, camp, and garrison equipage.....	4,356	3,759	4,089	4,026
Indian.....	79	666	538	207
Total property accounts.....	4,435	4,425	4,627	4,233
Aggregate of accounts and claims.....	41,928	25,741	24,988	42,681

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers.....	\$23,867,578 39
Less repayments on account of unexpended balances, &c.....	762,529 97

Net amount paid out.....	23,105,048 42
--------------------------	---------------

Total number of letters written.....	169,456
Average number of clerks employed.....	168

It will be perceived that there is a slight increase in the number of accounts and claims remaining on hand, as compared with last year's returns. With an inadequate force of clerks no other result could be expected, and I see no prospect of bringing the work up to date so long as claims arising out of the late war continue to be filed at the rate of one thousand per month.

CLAIMS OF INDIAN SOLDIERS.

The 36,204 claims pending in the examining branch of the pay and bounty division include 1,224 claims of Indians who served in the war

of the rebellion. No action has been taken in these cases other than to acknowledge their receipt and to call upon the Adjutant-General of the Army for the military history of the soldiers. The applications in many cases are very imperfect, and even in those that are correct in form no confidence is felt in the statements of the claimants and their witnesses, nor has this office any means of verifying or disproving said statements. In some instances questions of identity, heirship, &c., are involved that can only be determined by special investigation. I recommend that a small appropriation be placed at the disposal of this office to defray the actual and necessary expense of investigating these and other claims of like character.

THE SOLDIERS' HOME ACCOUNTS.

The accounts of the Soldiers' Home for moneys belonging to the estates of deceased soldiers of the United States Army which have remained unclaimed for three years are nearly all settled. As soon as they shall have been fully disposed of the accounts of deserters will be taken up. In the mean time the Adjutant-General has been requested to furnish such information in regard to soldiers who have deserted from the regular Army since 1815 as will enable this office to ascertain the amount of "all forfeitures on account of desertion" which, by the act of March 3, 1851 (Section 4818 Revised Statutes), are set apart and appropriated for the support of the Home.

The total amount, from all sources, placed to the credit of the permanent fund of the Soldiers' Home under section 8 of the act of March 3, 1883, from the date of said act to September 30, 1884, is \$547,840.78. From this fund payments amounting to \$174,029.66 have been made to the Treasurer of the Home to meet current expenses, leaving \$373,311.12 to the credit of said permanent fund.

A STATUTE OF LIMITATION RECOMMENDED.

I beg leave to invite attention to the remarks under this head in my last annual report (which will be found on page 398 of the Finance Report for 1883), and to renew the recommendation therein made for the passage of an act which will bar and preclude from settlement all claims growing out of the late war not presented for payment within one or two years after the enactment of such a law. Another year's experience has strengthened my conviction that a law of this kind is absolutely necessary for the protection of the Government, and that it would not operate to the prejudice of honest claimants.

THE CLERICAL FORCE.

The conduct of the clerks of this office merits approbation. As a body they are diligent, faithful and efficient. Considering the importance of their duties, their long experience and unquestionable integrity many of them are entitled to a more substantial recognition than the annual thanks of the head of the Bureau, but the Second Auditor's Office, in consequence of a paucity of the higher grades of clerkships, has always been notorious for tardiness of promotion. When a vacancy occurs in one of the higher grades it is an embarrassing and a thankless duty to select a man for promotion, because there are never less than twelve or fifteen applicants equally deserving of advancement. In the belief that the efficiency of the clerical force will be greatly promoted

by a fair allowance of higher grade clerkships, I have, in my estimate for salaries for the ensuing fiscal year, asked for the number of clerks now authorized by law (185), but have so classified them as to make the proportion of chiefs of division and third and fourth class clerks approximate a little more closely than it now does to the classification in other bureaus of the Treasury Department. This can be accomplished at an increase of \$2,920 per annum, a little more than one per cent. of the present expenditure.

Very respectfully,

O. FERRISS,
Auditor.

The Hon. SECRETARY OF THE TREASURY.

REPORT OF THE THIRD AUDITOR.



REPORT

OF THE

THIRD AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
THIRD AUDITOR'S OFFICE,
Washington, D. C., October 15, 1884.

SIR: I have the honor to transmit herewith report of the operations of this office for the fiscal year which ended June 30, 1884. The following statement shows, in tabular form, the number and amount of accounts and claims remaining on hand unsettled at the close of the previous fiscal year, the number received and audited, and the number remaining unsettled June 30, 1884, viz:

REPORT of BUSINESS TRANSACTED in the OFFICE during the fiscal year ended June 30, 1884.

Description of accounts.	Accounts (monthly and quarterly) remaining on hand June 30, 1883.	Accounts (monthly and quarterly) received in fiscal year ended June 30, 1884.	Accounts (monthly and quarterly) settled in fiscal year ended June 30, 1884.		Accounts (monthly and quarterly) unsettled June 30, 1884.	
			Number.	Amount involved.	Number.	Amount involved.
Quartermasters' money.....	1,261	3,635	4,204	\$14,427,743 95	692	\$1,706,041 31
Quartermasters' property.....	883	3,740	4,058		565	
Commissaries' money.....	1,307	2,092	1,992	2,996,425 22	1,407	1,464,351 39
Pension agents' money.....	315	1,868	1,819	49,521,153 00	364	72,089,177 65
Engineers' money.....	50	287	273	20,611,671 09	64	2,193,284 85
Signal officers' money.....	188	247	216	867,066 74	219	111,365 69
Signal officers' property.....	279	874	960		193	
Montana war claims.....	40				40	248 00
Claims for horses lost.....	5,451	6,834	762	126,804 17	11,523	1,768,575 53
Claims for steamboats destroyed.....	75	17	9	46,213 50	83	713,493 45
Oregon war claims.....	699	18	15	2,909 90	702	8,814 38
Miscellaneous claims.....	15,328	8,745	2,453	3,165,942 97	21,620	9,389,571 31
State war claims.....	15	5	5	908,163 59	15	4,622,610 57
Total.....	25,891	28,362	16,766	92,674,094 13	37,487	94,067,484 13

THE BOOKKEEPERS' DIVISION.

The annexed statement shows the amount drawn out of certain of its appropriation accounts, and also the repayments made through this office into the Treasury, and is a full exhibit of its financial operations during the fiscal year:

STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE during the fiscal year ended June 30, 1884.

	Advances to officers and agents.	Claims paid.	Transfers not involving expenditure of money from the Treasury.	Special relief acts.	Total.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 3,869, amounting to \$94,676,456.46, and paid in the manner set forth, out of the following appropriations:					
Regular supplies, Quartermaster's Department.....	\$2,928,295 21	\$34,579 66	\$5,452 72	.....	\$2,968,327 59
Incidental expenses, Quartermaster's Department.....	675,763 57	4,894 42	11,351 99	.....	692,009 98
Barracks and quarters, Quartermaster's Department.....	696,063 89	3,575 82	5,490 86	.....	705,130 57
Army transportation.....	3,420,853 83	94,939 31	4,082 50	.....	3,519,875 64
Army transportation (Pacific railroads).....	.....	1,585,993 04	234 55	.....	1,586,227 59
Fifty per cent. of arrears of Army transportation due certain land-grant railroads.....	.....	89,379 57	37 87	.....	89,417 44
Clothing, camp and garrison equipage.....	1,670,236 08	.....	38 77	.....	1,670,274 85
National cemeteries.....	92,343 27	835 50	.....	.....	93,178 77
Pay of superintendents of national cemeteries.....	59,914 00	30 00	.....	.....	59,944 00
Construction and repair of hospitals.....	99,992 48	.....	501 14	.....	100,493 62
Cavalry and artillery horses.....	193,620 00	.....	.....	.....	193,620 00
Observation and report of storms.....	239,542 50	107 50	1,271 26	.....	240,921 26
Signal Service.....	5,000 00	.....	.....	.....	5,000 00
Signal Service, regular supplies.....	57,786 75	.....	.....	.....	57,786 75
Signal Service, incidental expenses.....	1,475 00	.....	.....	.....	1,475 00
Signal Service, barracks and quarters.....	85,908 00	.....	.....	.....	85,908 00
Signal Service, transportation.....	18,275 00	67 59	.....	.....	18,342 59
Signal Service, clothing, &c.....	8,160 18	.....	.....	.....	8,160 18
Signal Service, subsistence.....	146,000 00	4,999 99	1,004 79	.....	152,004 78
Army and Navy Hospital, Hot Springs, Ark.....	55,000 00	1,000 00	.....	.....	56,000 00
Claims for quartermaster stores and commissary supplies, act July 4, 1864.....	.....	2,730 08	.....	.....	2,730 08
Observation and exploration in the Arctic Seas.....	12,945 30	57 20	.....	.....	13,002 50
Maintenance and repair of military telegraph lines.....	32,000 00	.....	38 25	.....	32,038 25
Military posts.....	200,000 00	.....	.....	.....	200,000 00
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.....	.....	261 01	.....	.....	261 01
Military posts for the protection of the Rio Grande frontier.....	70,476 00	1,000 00	.....	.....	71,476 00
Road from Mound City to the national cemetery, Illinois.....	5,000 00	.....	.....	.....	5,000 00
Headstones for graves of soldiers in private cemeteries.....	25,000 00	5,356 14	.....	.....	30,356 14
Constructing jetties and other works at South Pass, Mississippi River.....	.....	150,000 00	.....	.....	150,000 00
Army depot building at Saint Paul, Minn.....	23,500 00	.....	.....	.....	23,500 00
Road from Chattanooga to national cemetery, Tennessee.....	2,500 00	.....	.....	.....	2,500 00
Purchase of Arlington estate.....	.....	25,000 00	.....	.....	25,000 00
Engineer appropriations.....	8,791,018 05	15,184 95	4,041 76	.....	8,810,244 76
Subsistence of the Army.....	1,505,775 40	17 97	1,068 54	.....	1,506,861 91
Support of military prison at Fort Leavenworth, Kansas.....	85,596 75	.....	.....	.....	85,596 75
Army pensions.....	70,770,691 24	106,469 11	.....	.....	70,877,160 35
Relief of sufferers from overflow of Ohio River and its tributaries.....	.....	.....	243 60	361,000 00	361,243 60

STATEMENT showing the FINANCIAL OPERATIONS of the OFFICE during the fiscal year ended June 30, 1884—Continued.

	Advances to officers and agents.	Claims paid.	Transfers not involving expenditure of money from the Treasury.	Special relief acts.	Total.
Relief of sufferers from overflow of Mississippi River and its tributaries				\$170,000 00	\$170,000 00
Relief of Sallie Spence, act April 23, 1884				100 00	100 00
Relief of T. J. Boyles, administrator of estate of Marcus Radich, deceased, act May 13, 1884				440 00	440 00
Relief of Santiago de Leon, act June 12, 1884				2,988 00	2,988 00
Relief of Mary L. Walker and Ella Walker, act May 3, 1884				1,858 50	1,858 50
Total	91,978,732 50	2,126,478 80	34,858 60	536,386 50	94,676,456 46

The number of credit and counter requisitions drawn by the Secretaries of War and Interior on sundry persons in favor of the Treasurer of the United States is 1,463, on which repayments into the Treasury have been made through the Third Auditor's Office during the fiscal year ended June 30, 1884, as follows: deposits, \$16,648,884.84; transfers, \$42,242.82; total, \$16,691,107.66.

The number of certificates of deposit received, entered, and listed during the fiscal year 1884 is 3,069.

THE QUARTERMASTER DIVISION.

The money accounts and property returns of the Quartermaster Department and of the Signal Service are examined and adjusted in this division.

The accounts of quartermasters cover a wide range of money and property responsibility.

Under the provisions of the act of March 3, 1883, and subsequent acts making appropriations for the Signal Service, the appropriations for said service cover nearly as wide a range of expenditure as that for the Quartermaster Department, although the aggregate of the disbursements is not so large. The same system of accountability for funds and property of the Signal Service obtains as in the Quartermaster Department, and the same mode of credit is applied.

	Quartermaster.		
	Number.	Amount.	Property returns.
On hand per last report	1,261	\$3,038,494 34	883
Received during the fiscal year	3,635	13,095,290 92	3,740
Total	4,896	16,133,785 26	4,623
Reported during the fiscal year	4,204	14,427,743 95	4,058
Remaining unsettled	692	1,706,041 31	565
Total	4,896	16,133,785 26	4,623

	Signal.		
	Money.	Amount.	Property returns.
On hand per last report	188	\$758, 730 80	279
Received during the fiscal year	247	219, 701 63	874
Total	435	978, 432 43	1, 153
Reported during the fiscal year	216	867, 066 74	960
Remaining unsettled	219	111, 365 69	193
Total	435	978, 432 43	1, 153

	Supplemental settlements.		Total quartermaster, Signal, and supplemental settlements.	
	Money.	Amount.	Number.	Amount.
On hand per last report			2, 611	\$3, 797, 225 14
Received during the fiscal year	808	\$908, 436 58	9, 304	14, 223, 429 13
Total	808	908, 436 58	11, 915	18, 020, 654 27
Reported during the fiscal year	808	908, 436 58	10, 246	16, 203, 247 27
Remaining unsettled			1, 669	1, 817, 407 00
Total	808	908, 436 58	11, 915	18, 020, 654 27

Number of letters written, 7,238; average number of clerks employed, 20 $\frac{5}{6}$; number of vouchers examined, 412,617; number of pages of manuscript written, 12,415.

THE SUBSISTENCE AND ENGINEER DIVISION.

The transactions of this division for the fiscal year are shown by the following statement, viz:

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1883	1, 307	\$1, 400, 610 71	50	\$5, 681, 287 74
Received during the fiscal year	2, 092	3, 060, 165 90	287	14, 930, 383 35
Total	3, 399	4, 460, 776 61	337	20, 611, 671 09
Reported during the fiscal year	1, 992	2, 996, 425 22	273	18, 418, 436 24
Remaining on hand June 30, 1884	1, 407	1, 464, 351 39	64	2, 193, 234 85

Number of vouchers examined, 123,041; number of letters written, 1,401; number of differences written, 1,362; number of calls answered, 3,533; number of clerks employed, 9.

THE CLAIMS DIVISION.

MISCELLANEOUS CLAIMS.

	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1883	15, 328	\$10, 442, 606 15	.....
Received during the year	8, 745	2, 112, 908 13	.....
Total	24, 073	12, 555, 514 28	.....
Disposed of during the year	2, 453	3, 165, 942 97	\$2, 659, 399 93
On hand June 30, 1884	21, 620	9, 389, 571 31	2, 659, 399 93

OREGON and WASHINGTON INDIAN WAR CLAIMS—1855-'56.

	Number.	Amount claimed.	Amount allowed.
On hand June 30, 1883.....	699	\$10,434 28	.....
Received during the year.....	18	1,290 00	.....
Total.....	717	11,724 28	.....
Disposed of during the year.....	15	2,909 90	\$1,926 98
On hand June 30, 1884.....	702	8,814 38	1,926 98

LOST VESSELS, &c., MARCH 3, 1849.

On hand June 30, 1883.....	75	\$702,763 87	.....
Received during the year.....	17	56,943 08	.....
Total.....	92	759,706 95	.....
Disposed of during the year.....	9	46,213 50	\$25,680 00
On hand June 30, 1884.....	83	713,493 45	25,680 00

Number of letters written during the year, 2,150.

THE STATE AND HORSE CLAIMS DIVISION.

STATE CLAIMS.

	Montana Nez Percé Indian war claims.		Original accounts.		Suspended accounts.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
On hand June 30, 1883.....	40	\$248 00	15	\$5,114,216 19	28	\$4,935,141 52
Received during the fiscal year.....	.....	.....	5	416,557 97	6	740,325 61
Total.....	40	248 00	20	5,530,774 16	34	5,675,467 13
Reported during the fiscal year.....	.....	.....	5	908,163 59	5	57,002 73
On hand June 30, 1884.....	40	248 00	15	4,622,610 57	29	5,618,464 40

HORSE CLAIMS.

	Original accounts.	
	Number.	Amount.
On hand June 30, 1883.....	5,451	\$966,518 60
Recorded during the fiscal year.....	6,743	916,966 60
Reconsidered during the fiscal year.....	91	11,894 50
Total.....	12,285	1,895,379 70
Reported allowed during the fiscal year.....	721	97,188 67
Reported disallowed during the fiscal year.....	.....	21,417 75
Reported rejected during the fiscal year.....	41	8,197 75
Total.....	762	126,804 17
Deducting claims disposed of, there remain on hand June 30, 1884.....	11,523	1,768,575 53

Number of briefs, 1,582; number of claims examined and suspended, 2,66; number of letters recorded, 6,266; number of letters written, 17,400; number of clerks employed, 7.

REPORT ON THE FINANCES.

THE ARMY PENSION DIVISION.

The following tabular statements show the work of this division during the fiscal year:

ACCOUNTS of PENSION AGENTS and AMOUNTS INVOLVED.

	Army pensions.		Arrears of pensions.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1883	246	\$63,911,736 70	69	\$27,464 09	315	\$63,939,200 79
Accounts received during the year.....	219	57,514,190 51	206	52,606 40	425	57,566,796 91
Total	465	121,425,927 21	275	80,070 49	740	121,505,997 70
Accounts reported to Second Comptroller	204	49,364,189 46	172	52,630 59	376	49,416,820 05
Accounts remaining unsettled June 30, 1884.....	261	72,061,737 75	103	27,439 90	364	72,089,177 65
Total	465	121,425,927 21	275	80,070 49	740	121,505,997 70

MISCELLANEOUS ACCOUNTS RECEIVED and AUDITED.

	No.	Amount.
Reimbursement claims, under section 4718, Revised Statutes.....	1,341	\$97,685 76
Lost, destroyed, and canceled pension checks	97	3,636 19
Fees of examining surgeons, payable from surplus fund.....	2	116 50
Advertising, New York Herald, payable from surplus fund.....	1	52 80
Money recovered by Commissioner of Pensions, due Betsey Blackman	1	983 20
Relief of Mary L. and Ella Walker, act May 3, 1884.....	1	1,858 50
	1,443	104,332 95

COMPARATIVE STATEMENT, showing NUMBER of ACCOUNTS and AMOUNTS INVOLVED, on HAND and UNSETTLED July 1, 1869, together with those RECEIVED and AUDITED each fiscal year since.

	Received.		Audited.	
	Num-ber.	Amount.	Num-ber.	Amount.
On hand July 1, 1869	637	\$34,811,593 83		
Received and audited fiscal year—				
1870.....	714	27,743,819 29	631	\$25,596,876 39
1871.....	930	28,513,262 44	789	32,813,334 28
1872.....	684	28,661,597 26	900	40,000,205 68
1873.....	711	28,756,702 92	795	33,926,556 19
1874.....	864	29,708,332 26	786	26,431,956 71
1875.....	798	29,572,855 54	619	19,888,428 52
1876.....	741	28,348,161 99	1,150	48,433,036 92
1877.....	834	27,899,359 30	952	34,067,985 43
1878.....	538	33,194,149 18	715	24,133,591 52
1879.....	256	26,123,111 64	281	25,765,870 58
1880.....	547	61,010,132 95	277	31,169,748 01
1881.....	449	50,666,841 54	555	54,973,659 39
1882.....	455	50,191,885 62	416	37,528,064 66
1883.....	1,796	55,131,872 60	1,773	41,665,163 29
1884.....	1,868	57,671,129 86	1,819	49,521,153 00
Total	12,822	598,004,808 22	12,458	525,915,630 57
Deduct amount audited.....	12,458	525,915,630 57		
Balance on hand June 30, 1884.....	364	72,089,177 65		

AMOUNTS DISBURSED by PENSION AGENTS as shown by THEIR ACCOUNTS-CURRENT.

Agency.	Agent.	Invalids.	Widows.	Minors.
San Francisco, Cal.	Henry Cox	\$347,602 72	\$38,540 75	\$5,654 38
Washington, D. C.	Theophilus Gaines	2,587,362 22	424,252 57	44,065 72
Indianapolis, Ind.	Fred. Kneffer	3,516,238 43	479,424 33	105,698 35
Chicago, Ill.	Ada C. Sweet	4,010,054 01	580,845 56	124,202 53
Des Moines, Iowa.	Jacob Rich	3,062,344 89	240,164 89	60,138 42
Topeka, Kans.	N. A. Adams	3,336,458 05	370,295 38	167,978 83
Louisville, Ky.	R. M. Kelly	911,727 07	233,316 98	63,106 64
Augusta, Me.	Selden Connor	1,189,805 72	150,820 74	17,362 48
Boston, Mass.	D. W. Gooch	2,448,797 90	572,663 72	40,484 93
Detroit, Mich.	Samuel Post	2,180,173 49	218,730 42	43,699 16
Concord, N. H.	E. L. Whitford	1,424,642 94	191,123 54	19,574 60
Syracuse, N. Y.	T. L. Poole	2,619,270 85	406,825 57	38,760 47
New York City, N. Y.	Charles R. Coster	1,540,403 39	455,060 73	37,510 49
Columbus, Ohio.	A. T. Wikoff	3,774,946 18	711,073 02	97,239 09
Pittsburgh, Pa.	Russell Errett	2,097,172 63	336,433 77	56,506 70
Philadelphia, Pa.	H. G. Sichel	1,930,235 00	464,662 64	45,029 51
Knoxville, Tenn.	D. T. Boynton	85,083 48	9,163 35	12,699 31
Do	Henry R. Gibson	1,401,332 25	452,827 35	92,753 48
Milwaukee, Wis.	Edward Ferguson	2,547,455 74	240,778 71	37,008 68
Total		41,011,106 96	6,577,004 02	1,109,473 77

Agency.	Agent.	Dependent relatives.	War of 1812.		Surgeons.
			Survivors.	Widows.	
San Francisco, Cal.	Henry Cox	\$20,306 39	\$1,944 00	\$10,589 08	\$4,394 70
Washington, D. C.	Theophilus Gaines	267,310 03	12,986 40	87,163 75	21,438 71
Indianapolis, Ind.	Fred. Kneffer	299,660 20	11,199 45	68,810 45	66,715 76
Chicago, Ill.	Ada C. Sweet	380,086 15	10,958 13	70,272 29	58,305 90
Des Moines, Iowa.	Jacob Rich	217,891 61	5,863 73	34,519 75	46,145 50
Topeka, Kans.	N. A. Adams	186,686 18	8,730 40	61,386 18	53,999 80
Louisville, Ky.	R. M. Kelly	180,531 49	9,361 35	65,522 42	12,278 20
Augusta, Me.	Selden Connor	272,127 75	27,512 27	117,287 75	20,379 25
Boston, Mass.	D. W. Gooch	411,732 34	20,767 72	120,313 31	29,894 05
Detroit, Mich.	Samuel Post	259,372 79	12,382 93	44,390 41	33,990 70
Concord, N. H.	E. L. Whitford	281,585 92	12,756 27	63,057 34	22,788 60
Syracuse, N. Y.	T. L. Poole	481,194 65	29,211 46	138,768 01	36,570 53
New York City, N. Y.	Charles R. Coster	330,700 21	14,920 00	87,156 30	21,293 38
Columbus, Ohio.	A. T. Wikoff	541,996 85	20,833 88	136,916 85	85,667 30
Pittsburgh, Pa.	Russell Errett	528,899 48	8,597 07	51,158 95	34,236 89
Philadelphia, Pa.	H. G. Sichel	374,643 48	6,578 93	59,216 55	31,372 19
Knoxville, Tenn.	D. T. Boynton	17,013 88	982 67	12,157 93	5,331 00
Do	Henry R. Gibson	192,572 05	53,569 86	427,748 09	21,691 75
Milwaukee, Wis.	Edward Ferguson	253,143 31	9,779 73	25,866 68	30,231 70
Total		5,497,454 74	278,936 25	1,682,302 09	636,725 91

Agency.	Agent.	Pay and allowances.			Contingent expenses of agents.	Fees of surgeons, 1883.	Total.
		Salary.	Voucher fees.	Contingent.			
San Francisco, Cal.	Henry Cox	\$4,000 00	\$737 40	\$882 47		\$1,264 00	\$435,915 89
Washington, D. C.	Theophilus Gaines	4,000 00	11,401 35	4,844 31		4,453 52	3,409,278 58
Indianapolis, Ind.	Fred. Kneffer	4,000 00	12,530 55	2,584 92		22,387 30	4,589,249 74
Chicago, Ill.	Ada C. Sweet	4,000 00	14,864 40	3,288 99	\$414 52	24,999 80	5,282,292 28
Des Moines, Iowa.	Jacob Rich	4,000 00	9,496 35	2,695 04	487 60	24,653 20	3,708,401 58
Topeka, Kans.	N. A. Adams	4,000 00	10,358 25	3,007 70	201 67	18,000 00	4,221,162 44
Louisville, Ky.	R. M. Kelly	4,000 00	3,562 80	1,025 82	179 40	4,566 75	1,489,178 92
Augusta, Me.	Selden Connor	4,000 00	5,781 45	1,854 71		7,006 00	1,813,978 12
Boston, Mass.	D. W. Gooch	4,000 00	11,880 60	3,027 73	446 17	15,341 48	3,679,350 00
Detroit, Mich.	Samuel Post	4,000 00	7,382 25	2,821 21	2 50	13,064 50	2,820,010 36
Concord, N. H.	E. L. Whitford	4,000 00	5,839 65	2,717 92	1,103 25	7,999 80	2,037,189 83
Syracuse, N. Y.	T. L. Poole	4,000 00	11,752 35	4,587 38	374 50	33,163 76	3,794,479 51
New York City, N. Y.	Chas. R. Coster	4,000 00	8,140 65	8,250 57	991 78	8,073 00	2,516,500 50
Columbus, Ohio.	A. T. Wikoff	4,000 00	16,326 45	4,777 85	352 57	25,000 00	5,419,130 04
Pittsburgh, Pa.	Russell Errett	3,999 99	8,986 80	3,840 10	711 20	13,463 85	3,144,007 43
Philadelphia, Pa.	H. G. Sichel	4,000 00	10,331 70	3,460 23	211 64	12,580 52	2,943,322 39
Knoxville, Tenn.	D. T. Boynton	488 88	21 75	178 96			143,121 21
Do	Henry R. Gibson	3,511 12	8,373 60	1,849 81	371 66	10,724 82	2,667,325 84
Milwaukee, Wis.	Ed. Ferguson	4,000 00	8,547 60	2,243 67	249 27	11,164 02	3,170,469 11
Total		71,999 99	166,315 95	57,920 04	7,157 73	247,966 32	57,344,363 77

UNEXPENDED BALANCES IN HANDS of PENSION AGENTS June 30, 1884.

Agency.	Agent.	Army pensions.						Arrears of pensions.		
		Army.	Surgeons.	Pay and allowances.	Contingent expenses of agents.	Surgeons, 1883.	Total.	Arrears.	Voucher fees.	Total.
San Francisco, Cal	Henry Cox	\$318,362 66	\$269 67	\$1,380 13			\$320,012 46	\$8,982 57	\$14 10	\$8,996 67
Washington, D. C.	Theophilus Gaines	651,855 01				\$1,546 48	653,401 49	5,036 82	14 00	5,050 82
Indianapolis, Ind	Fred. Knefler	584,013 52	16,918 24			612 70	601,544 46	6,634 58	4 50	6,639 08
Chicago, Ill.	Ada C. Sweet	698,582 13	21,694 10			20	720,276 43	8,502 01	11 30	8,513 31
Des Moines, Iowa	Jacob Rich	458,080 78					458,080 78	5,912 15		5,912 15
Topeka, Kans.	N. A. Adams	248,477 73	20				248,477 93	1,468 86	10 10	1,478 96
Louisville, Ky	R. M. Kelly	109,512 10	630 95	823 46		433 25	111,399 76	9,001 24	4 40	9,005 64
Augusta, Me	Selden Connor	1,110,083 29	1,176 75			934 00	1,112,194 04	11,036 48	7 90	11,044 38
Boston, Mass	D. W. Gooch	965,240 08	1,764 47				967,004 55	22,586 80	98 20	22,685 00
Detroit, Mich	Samuel Post	427,544 54	4,009 30			1,935 50	433,489 34	471 91	7 00	478 91
Concord, N. H.	E. L. Whitford	793,259 39	2,518 40			20	795,777 99	34,572 20	20 90	34,593 10
Syracuse, N. Y.	T. L. Poole	646,222 49	10,868 67				657,091 16	24,327 73	4 10	24,331 83
New York City, N. Y.	Charles R. Coster	1,209,318 68	4,840 22	244 06	\$1 72	2,927 00	1,217,331 68	11,538 74	13 10	11,551 84
Columbus, Ohio	A. T. Wikoff	697,019 33	35 60				697,054 93	1,757 08	5 40	1,762 48
Pittsburgh, Pa.	Russell Errett	397,093 44	4,627 88				401,721 32	7,908 54	2 60	7,911 14
Philadelphia, Pa.	H. G. Sickel	794,719 89	6,044 51			1,419 48	802,183 88	14,725 70	201 60	14,927 30
Knoxville, Tenn.	Henry R. Gibson	434,945 21		1,806 46			436,751 67	9,340 66	4 40	9,345 06
Milwaukee, Wis	Edward Ferguson	373,992 15				835 98	374,828 13	1,721 22	5 20	1,726 42
Deducting balances due pension agents June 30, 1884, as follows:		10,918,322 42	75,398 96	4,254 11	1 72	10,644 79	11,008,622 00	185,525 29	428 80	185,954 09
San Francisco, Cal	Henry Cox			5,245 66		264 00	264 00			
Washington, D. C.	Theophilus Gaines		561 71	3,031 02			5,807 37			
Indianapolis, Ind	Fred. Knefler			4,153 39			3,051 02			
Chicago, Ill.	Ada C. Sweet			1,104 55			4,153 39			
Des Moines, Iowa	Jacob Rich		7,798 70	766 55	176 30	4,653 20	13,732 75		20	20
Topeka, Kans.	N. A. Adams			1,616 16			766 55			
Augusta, Me	Selden Connor			3,908 38			1,616 16			
Boston, Mass.	D. W. Gooch			2,155 81		2,341 48	3,908 38			
Detroit, Mich	Samuel Post			2,155 81			2,155 81			
Concord, N. H.	E. L. Whitford			4,449 98			2,155 81			
Syracuse, N. Y.	T. L. Poole			5,010 45			4,449 98			
Columbus, Ohio	A. T. Wikoff			2,844 81			5,010 45			
Pittsburgh, Pa.	Russell Errett			3,072 37	973 32	463 85	3,308 66			
Philadelphia, Pa.	H. G. Sickel						4,945 89			
Knoxville, Tenn.	Henry R. Gibson		7,416 57			2,724 82	10,141 39			
Milwaukee, Wis	Edward Ferguson		231 70	3,215 42			3,447 12			
Total			16,008 68	40,752 32	1,149 62	10,447 35	68,357 97		20	20
							10,940,264 03			185,953 89

AMOUNT of "ARREARS of PENSIONS" DISBURSED by PENSION AGENTS.

Agency.	Agent.	Invalids.	Widows, &c.	Voucher fees.	Total.
San Francisco, Cal.	Henry Cox	\$213 53		\$0 30	\$213 83
Washington, D. C.	Theophilus Gaines	2,000 80	\$3,417 07	2 40	5,420 27
Indianapolis, Ind.	Fred. Knefler	2,552 93	904 40	2 40	3,459 73
Chicago, Ill.	Ada C. Sweet	6,222 69		3 60	6,226 29
Des Moines, Iowa	Jacob Rich	3,279 66		2 10	3,281 76
Topeka, Kans.	N. A. Adams	2,536 00	1,866 93	3 30	4,406 23
Louisville, Ky.	R. M. Kelly	311 70	3,518 06	1 50	3,831 26
Augusta, Me.	Selden Connor	1,672 93		60	1,673 53
Boston, Mass.	D. W. Gooch	1,255 07		1 50	1,256 57
Detroit, Mich.	Samuel Post	288 87	497 07	90	786 84
Concord, N. H.	E. L. Whitford	1,395 11	1,476 53	1 80	2,873 44
Syracuse, N. Y.	T. L. Poole	672 27		90	673 17
New York, N. Y.	Charles R. Coster	1,463 80	1,482 40	1 50	2,947 70
Columbus, Ohio	A. T. Wikoff	3,908 64	2,313 86	4 80	6,227 30
Pittsburgh, Pa.	Russell Errett	1,781 66		2 10	1,783 76
Philadelphia, Pa.	H. G. Sickel	1,069 17	1,649 33	2 10	2,720 60
Knoxville, Tenn.	Henry R. Gibson	3,965 64	1,197 33	2 70	5,165 67
Milwaukee, Wis.	Edward Ferguson	1,418 49	93 81	2 40	1,514 70
Total		36,008 96	18,416 79	36 90	54,462 65

MISCELLANEOUS WORK of PENSION DIVISION.

Notifications of issue of original pension certificates recorded	50,962
Notifications of issue of increase pension certificates recorded	31,003
Notifications of issue of restoration pension certificates recorded	1,536
Notifications of issue of reissue pension certificates recorded	3,775
Transfers noted on rolls	1,605
Changes noted on rolls	2,591
Corrections made on rolls	5,457
Pension vouchers examined	1,154,511
Payments entered on rolls	1,129,793
Pages of abstract added	39,176
Pages of miscellaneous copied	2,961
Payments corrected	1,446
Surgeons' certificates copied	92
Vouchers withdrawn from the files	6,399
Letters received and registered	9,281
Letters written	9,447
Letters copied	3,601
Letters indexed	8,832
Pension checks verified before payment, involving \$1,568.16	45

Average number of clerks employed during the year, 55.

THE COLLECTION DIVISION.

	Entries on registers.	Special cases examined.	Accounts referred to.	Bounty and pension cases examined.	Letters written.	Names of soldiers of the war of 1812 abstracted.	Days comparing.	Cases prepared for suit.	Transcripts prepared for authentication.
1883.									
July.....	1,508	391	8,716	123	394	7,853	50	1	11
August.....	908	290	6,910	64	298	8,718	32		9
September.....	643	235	6,121	67	262	8,861	50	2	9
October.....	585	255	5,445	132	272	6,624	27	1	5
November.....	774	351	7,093	159	347	9,496	43½		
December.....	843	306	7,195	98	298	6,289	24		
1884.									
January.....	930	359	7,105	130	441	9,395	52		9
February.....	1,231	403	7,273	107	424	8,717	48	1	11
March.....	1,001	301	5,626	97	338	10,164	52	2	11
April.....	924	276	5,941	127	335	8,323	52	3	9
May.....	839	255	5,376	109	353	9,553	47½	2	11
June.....	928	391	8,362	115	421	9,672	49½	2	1
Total.....	11,114	3,813	81,163	1,328	4,183	103,665	527½	14	86

QUARTERMASTER ACCOUNTS.

In the foregoing statement of the Quartermaster Division, it will be seen that the amount involved in the settlements made during the year is \$16,203,247.27, being \$6,654,258.38 greater than during the year 1883. The total number of settlements in this division in 1883 was 8,875; in 1884, 10,246.

A vigorous effort has been made to close, as far as practicable, accounts where settlements have been made and balances found due the United States, as the records and files bore abundant evidence that a very large number of accounts of officers who were no longer in the military service remained open. It was determined, therefore, that the proper course to pursue, in such cases, would be to report them to the Second Comptroller, so that, if deemed to the best interest of the Government, actions could be brought to recover the amounts due the United States, and, with that end in view, 384 such cases, with balances aggregating \$1,240,692.05 due the United States, were reported to the Collection Division, in order that the necessary papers might be prepared and transmitted to the Second Comptroller for the purpose indicated above. The probability whether collections could be made of the respective balances reported was not considered for the reason that, under existing laws, the accounting officers are not vested with equity jurisdiction, and can only give credits upon satisfactory receipts for proper expenditures, and in the absence of such receipts or other evidences of the proper expenditure of the public funds for the benefit of the public service, it remained the duty of the accounting officers to make an effort to collect the balances in question.

The cases above referred to are almost wholly those of accounts of volunteer officers, rendered during the rebellion.

In cases where the interested officers are still in the service and neglect to pay balances found due from them to the United States, or make necessary corrections in their papers, ample time has been afforded them to file answers to objections noted, but, if the matter re-

main unanswered, the delinquents have been notified that unless repayments or corrections, as the case may be, are made within a given period—usually thirty days—the amount shown to be due the United States, on the last settlement of their accounts, will be reported for stoppage against their pay. During the year 1,874 of such notices were given, the amount involved being \$114,510.50. Quite a number of officers took the necessary steps to close their accounts, but 74 cases, involving \$27,773.01, were reported to the Second Comptroller, in order that the amount in question might be reported for stoppage, in pursuance of section 1766, Revised Statutes of the United States.

The good effect of pursuing the course indicated is already quite apparent, in the promptness with which a large majority of officers now make necessary corrections and repayments to close their accounts. This is further evidenced in the fact that a much larger number of accounts have been balanced during the year than for several years, even when the force employed was much larger than now. It is found that during the fiscal years mentioned below balanced settlements were made as follows, viz: in 1881, 331; in 1882, 291; in 1883, 438; and in 1884, 698.

Considerable trouble is still experienced in adjusting many accounts, by reason of the expenditure of funds pertaining to a given fiscal year in payment of liabilities incurred in another fiscal year. The difficulty originates in large part by reason of "allotments" made by the War Department. As a fiscal year draws near its close, Army officers ascertain what amount of funds remain of the respective appropriations, and of such remainder allotments are made to the respective military departments and divisions, and from thence to the respective posts and stations where it is desired to use the funds. Improvements and repairs of every kind are undertaken, the cost of which is paid out of funds pertaining to another fiscal year than that for which they are used, very often in violation of the spirit and intent of the law on the subject. When such accounts are reached for adjustment it frequently happens that the appropriations out of which the expenditures should have been made are exhausted, or have lapsed under existing law, and repayment cannot be made out of funds for the fiscal year properly chargeable with the expenditures in question.

When possible the necessary transfer is made, which adjusts the error in the immediate transaction, but the course indicated does not cure the matter entirely, for the reason that the appropriation for the year, out of which repayment is made, is reduced by that amount, and in the meanwhile a like course of expenditure has been made during *that* fiscal year, and so on from year to year, debts being incurred in excess of appropriations, thus rendering nugatory the law governing such cases.

In my annual report for the fiscal year 1883 mention was made that on settlement of sundry accounts for disbursements in the Signal Service it was found that, in violation of law, expenditures had been made of the receipts from commercial business over certain United States military telegraph lines, and that in the adjustment of such accounts the officers were debited with such receipts, but were not allowed credit for the disbursements made therefrom. The officers interested were notified of the adjustment of their accounts, and that they were held accountable for the funds expended in violation of law. Their answers thereto were, in substance, that they made the expenditures in conformity with instructions received from the Chief Signal-Officer. During the year that officer addressed a letter to the Third Auditor, in

which he claimed that the expenditures were made in conformity with law. This letter was referred to the Second Comptroller for consideration and decision, and was returned to this office with that officer's concurrence in the view held by the Third Auditor, which fact was communicated to the Chief Signal-Officer, with the suggestion that it would be well to present the matter to Congress, with the view of obtaining such legislative action as would enable the accounting officers to allow credits for the expenditures referred to. It is understood some action was taken, but it is believed Congress failed to provide a remedy for the matter, consequently the accounts referred to remain suspended.

THE PENSION-ROLL.

From the foregoing tables it will be seen that there is in this office an accumulation, steadily increasing from year to year, of unexamined accounts of pension agents, extending at present through a period of fifteen months, amounting to the sum of \$72,089,177.65; represented, in round numbers, by 1,500,000 vouchers. The number of vouchers paid by the agents during the year was 1,279,040, and the number audited during the same period was 1,154,811. The average number of clerks employed in the examination of accounts during the year was 27, and the average number of vouchers per clerk was 42,771.

In addition to the 1,500,000 vouchers unexamined at the close of the fiscal year, it is estimated that at least 1,300,000 will be paid by the agents during the present year; the bulk of which or at least 1,000,000, will be received at this office before the close of the year, and be then awaiting examination. The force now available for the examination of these 2,500,000 vouchers is 32 clerks.

In justice to the pension agents, their accounts should be audited within a reasonable time, thereby giving them timely notice of any errors or overpayments, in order to enable them promptly to correct their rolls and recover amounts overpaid, and it is of great importance to the Government that the accounts of officers disbursing such large sums should be examined and adjusted as soon as possible after payment.

Should the present rate of increase in the work of this division continue, a permanent increase in the working force of this office will be required to meet its demands.

THE FILES.

The number of money settlements added to the files during the year ended June 30, 1884, was 6,786, and the number of property returns 4,520, making a total of 11,306. The accounts are well arranged, with the exception of some very old vouchers and a portion of the pension abstracts, which have become badly worn by frequent handling. An effort has been made to have these abstracts properly bound. About 100 have been sent to the Government bindery to be bound, making as many volumes; but the progress made in doing the work is slow. There are about 900 additional volumes to be bound, and the total cost will probably be \$1,000. All money settlements received in this fiscal year have been filed in wooden boxes, of which 2,500 are now in use. They seem to answer the purpose of file-holders better than any other that have been tried. No additional room will be required for the files during the present fiscal year. Four clerks are employed on the files, and this is deemed sufficient for the present.

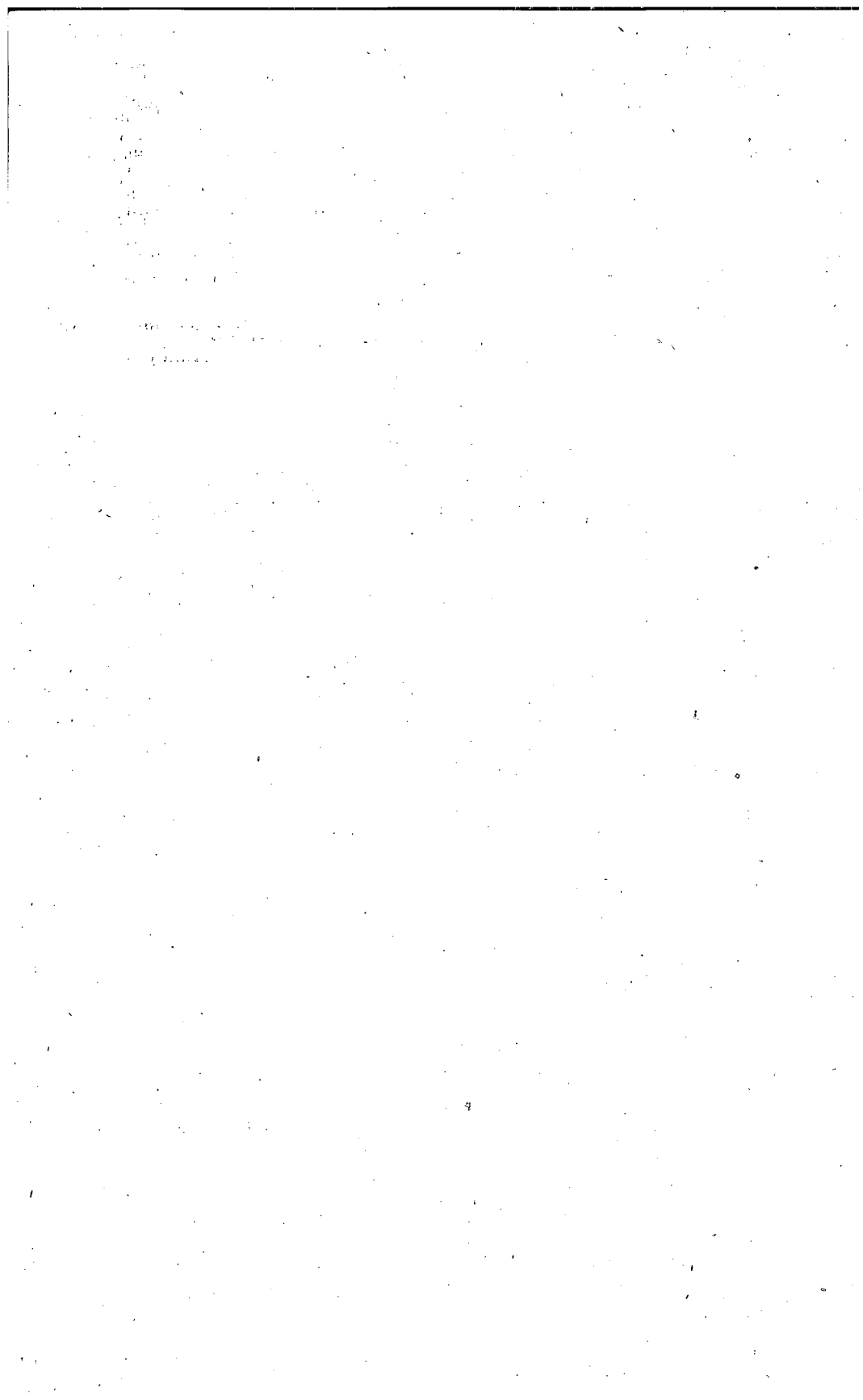
The number of miscellaneous papers registered in the copyist division was 5,027; difference sheets, 974; total 6,001. The number of pages of miscellaneous papers copied was 18,181; number of pages of miscellaneous papers compared, 18,676. The number of letters copied and compared was 290; number of names indexed, 2,123.

It affords me pleasure to commend the persons engaged in the public service in this office for their general faithfulness in the discharge of the important duties intrusted to their charge.

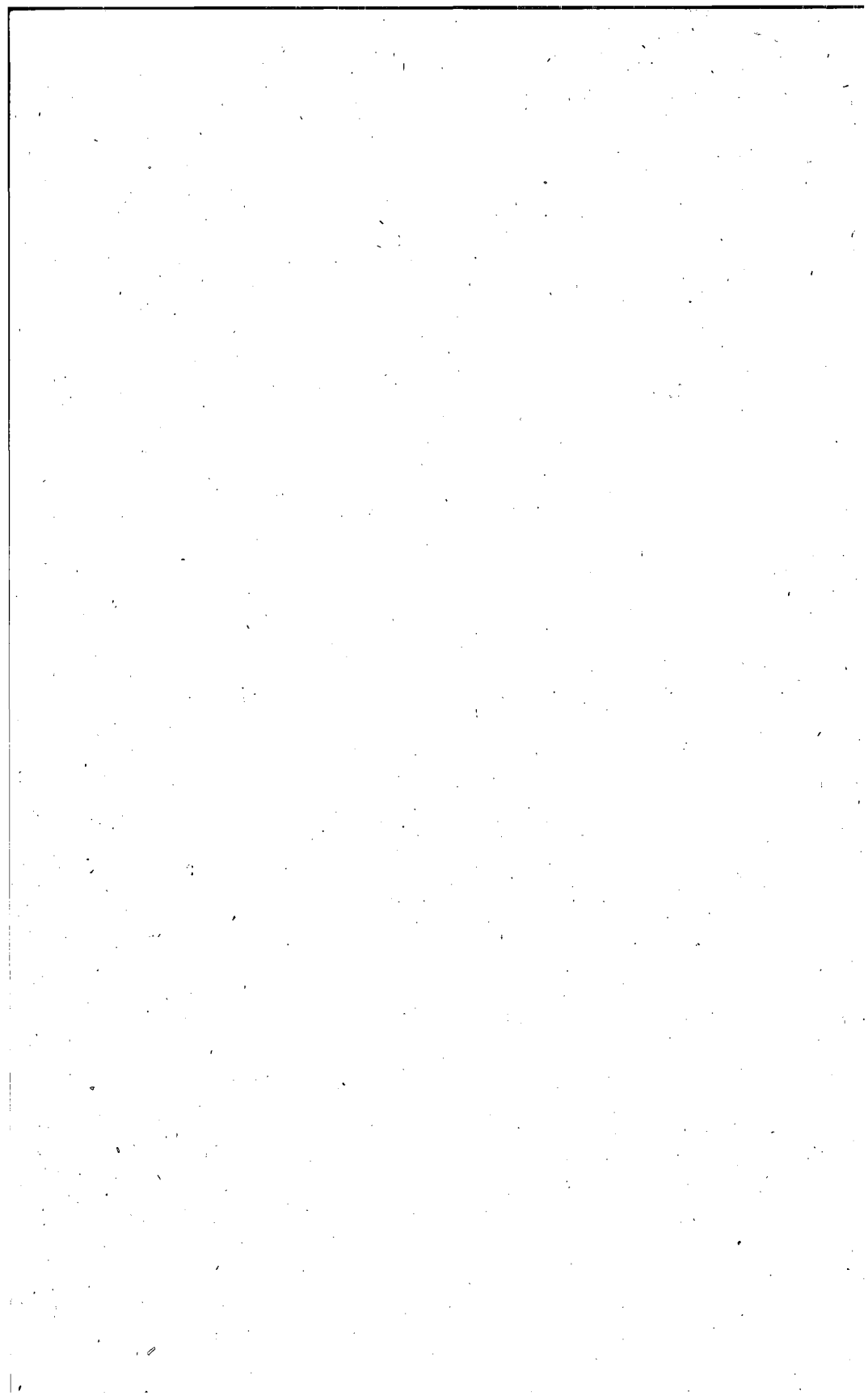
Respectfully submitted.

E. W. KEIGHTLEY,
Auditor.

Hon. WALTER Q. GRESHAM,
Secretary of the Treasury.



REPORT OF THE FOURTH AUDITOR.



REPORT

OF

THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, November 1, 1884.

SIR: A growing evil in the expenditure of money by the Navy Department has been the increasing disregard by some of the Bureaus of the law requiring advertising and contract for purchases made. The recently-discovered fraudulent practices in the Bureau of Medicine and Surgery were greatly facilitated by the persistent determination of the late Surgeon-General to nominally make all purchases himself, while it was practically impossible for him to personally supervise transactions taking place scores or hundreds of miles from the seat of Government. This was in direct contravention of the spirit of the law and in open violation of the regulations of the Department.

I have caused a careful examination to be made of the amounts expended for supplies by the different Bureaus during the fiscal year 1883. The following table contains a summary of the result of that examination:

Payments made at Navy pay offices in United States for the several Bureaus during fiscal year 1883 for purchases.	Contracts.	Open purchase.	Exempt by law from contract or advertisement.
Bureau of Navigation.....		\$49,636 11	\$4,049 70
Bureau of Ordnance.....		19,659 59	34,965 51
Bureau of Equipment and Recruiting.....		192,933 45	152,076 15
Bureau of Yards and Docks.....	\$158,186 95	161,518 64	18,771 10
Bureau of Medicine and Surgery.....	45,669 15	49,322 26	21,912 78
Bureau of Provisions and Clothing.....	257,922 92	150,220 52	7,376 38
Bureau of Construction and Repair.....	217,573 07	139,653 19	6,685 74
Bureau of Steam Engineering.....	6,000 00	353,891 60	265,832 56
Total.....	685,352 09	1,096,835 36	511,669 92
Aggregate.....	\$2,293,857 37		

It is thus made apparent that three of the Bureaus wholly neglected the law requiring advertising, and that another, the one making the largest purchases of all, only advertised and contracted for one per cent. of goods and materials bought! About \$1,000,000 of the open and exempt purchases were made of six individuals or firms, one dealer getting over \$300,000. Open purchases, or purchases without advertising or contract, are permitted by law when the public exigencies require the immediate delivery of articles. Special laws have been passed from time to time exempting certain articles from the law requiring advertising. See sections, Revised Statutes, 3721, 3726-29 inclusive, and

also act of June 14, 1878, Statutes at Large, volume 20, page 253. Under this latter act, affecting materials for boilers, hundreds of thousands of dollars' worth have been bought, practically with no competition at all. These various acts need careful revision at the hands of Congress, and some of them unquestionably, for the good of the service, ought to be repealed.

EXPENDITURES FOR 1884.

The following table exhibits the appropriations and expenditures for the fiscal year ending June 30, 1884.

The sums in the column of expenditures, as shown by vouchers, include returns from foreign stations and vessels abroad, received and charged to the appropriations since the close of the fiscal year, as the liability was incurred within that period, hence the apparent discrepancy between the amount drawn out by warrant and the expenditures by vouchers.

In the case of appropriations Ordnance and Steam Machinery, 1884, the expenditure in excess of the appropriation in the former is occasioned by the sum of \$6,949.29 being deposited to the credit of said appropriation by the chief of the Bureau, received from the sale of howitzers and equipments to the Army; in the latter the sum of \$70,264.50 was carried to the credit of Steam Machinery, 1884, on account of labor and material furnished the Lady Franklin Bay Expedition, which has augmented the appropriations to that extent.

At the close of the fiscal year the following liabilities existed:

Amount due and unpaid officers and men.....	\$954,342 15
Amount due naval hospital fund.....	26,798 88
Amount due clothing Navy.....	68,738 41
Amount due small stores.....	24,417 14
Amount due expenditures abroad.....	406,807 13
Total.....	1,481,103 71

The most of this has been liquidated since June 30, although there remains a considerable amount due and unpaid to officers and men, which will further diminish the balance of the appropriation "Pay of the Navy." Under the system of drawing money under the "general account," as heretofore explained, deficiencies are liable to occur, and unless made good by additional appropriations, will at last fall upon "Pay," which is a continuous appropriation. With these explanations it is thought the table will be easily understood.

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY for the fiscal year ending June 30, 1884.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1884.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Pay of the Navy		\$9,185,052 59	\$7,002,501 84	\$2,182,550 75	\$6,765,523 67		
Pay, miscellaneous	1884	300,000 00	279,983 83	20,016 17	279,307 55		
Contingent, Navy	1884	100,000 00	97,830 02	2,169 98	105,463 52	\$5,463 52	
Pay of Marine Corps		858,653 23	633,712 63	224,940 60	613,777 28		
Contingent, Marine Corps	1884	25,000 00	24,999 68	32	23,849 17		
Provisions, Marine Corps	1884	60,000 00	59,983 59	16 41	46,599 22		
Clothing, Marine Corps	1884	77,000 00	76,536 63	463 37	76,860 55		
Fuel, Marine Corps	1884	18,000 00	17,976 41	23 59	18,094 34		
Military stores, Marine Corps	1884	9,786 50	9,422 68	363 82	8,630 69		
Transportation and recruiting, Marine Corps	1884	10,000 00	10,000 00		8,929 60		
Repairs of barracks, Marine Corps	1884	10,000 00	10,000 00		9,861 61		
Forage for horses, Marine Corps	1884	5,400 00	3,550 00	1,850 00	2,496 09		
Pay, professors and others, Naval Academy	1884	53,559 00	52,581 75	977 25	52,531 47		
Pay, watchmen and others, Naval Academy	1884	23,062 50	23,062 50		23,062 50		
Pay, mechanics and others, Naval Academy	1884	14,590 23	14,590 23		14,589 78		
Pay, steam employes and others, Naval Academy	1884	7,671 00	7,671 00		7,575 26		
Repairs, Naval Academy	1884	21,000 00	21,000 00		18,233 68		
Heating and lighting, Naval Academy	1884	17,000 00	17,000 00		17,000 00		
Library, Naval Academy	1884	2,000 00	2,000 00		615 16		
Stationery, Naval Academy	1884	2,000 00	2,000 00		1,514 13		
Board of Visitors, Naval Academy	1884	1,500 00	1,500 00		1,466 54		
Chemistry, Naval Academy	1884	2,500 00	2,500 00		2,079 25		
Miscellaneous, Naval Academy	1884	34,600 00	34,600 00		33,715 14		
Stores, Naval Academy	1884	800 00	800 00		800 00		
Materials, Naval Academy	1884	1,000 00	1,000 00		1,000 00		
Payment of Japanese award		51,524 44	11,701 00	39,823 44	22,206 98		
Payment to captain and owners of North Star, for rescue of crew of United States steamer Rodgers		20,000 00	20,000 00		20,000 00		
Relief of officers and crew of United States steamer Rodgers		103 32	103 32		471 66		
Reward for services to officers and crew of United States steamer Rodgers		1,200 00		1,200 00			
Site for naval station and coaling depot, Port Royal, S. C.		5,000 00	5,000 00				
Testing Clark's defective turrets		19,850 00	10,311 50	9,538 50	386 72		
Tuition of two naval cadets, Royal Naval College, Greenwich		900 00	900 00		900 00		
Naval station and coaling depot, Port Royal, S. C.		20,000 00	500 00	19,500 00			
Pay, Navy, prior to July 1, 1880		1,408 07	1,408 07		1,678 40		
Enlistment bounty to seamen, prior to July 1, 1880		39 97	33 34	6 63	33 34		
Bounty for destruction of enemy's vessels, prior to July 1, 1880		17 45		17 45	2 33		
Indemnity, lost clothing		1,429 93	1,429 93		1,804 93		
Accrued mileage, Navy and Marine Corps		8,380 02	8,380 02		226 44		
Indemnity, for lost clothing, prior to July 1, 1877		118 75	58 75	60 00	58 75		
Destruction of bedding and clothing, for sanitary reasons		1,273 59	680 06	593 53	555 63		
Expenses in connection with the Arctic Exploring Expedition		12,504 64	913 76	11,590 88	560 00		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1884.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Navy-yards, commission		\$1,230 00	\$1,225 20	\$4 80	\$1,225 20		
Relief of Lady Franklin Bay Expedition to the Arctic regions		696,640 55	696,640 55		708,698 16		
Extra pay to officers and men who served in the Mexican war		1,028 00	1,028 00		1,296 00		
Pay, miscellaneous, 1880 and prior years					301 18		
Pay, Navy, prior to July 1, 1879		74 51	69 08	5 43	99 95		
Enlistment bounty to seamen prior to July 1, 1879		8 84	51	8 33	66 67		
Provisions, Navy, 1879 and prior years		53 70	26 40	27 30	26 40		
Removal and burial of remains of Lieutenant-Commander George W. De Long and companions		25,000 00	1,804 21	23,195 79	1,698 34		
Machinery, double-turreted monitors		1,000,000 00	394,621 01	605,378 99	394,620 94		
Steel cruisers		1,291,994 00	1,278,347 04	13,646 96	1,285,109 25		
Prize-money		556,908 43	7,103 64	549,804 79	3,624 20		
<i>Bureau of Navigation.</i>							
Navigation and navigation supplies	1884	100,000 00	83,088 81	-16,911 19	87,870 29		
Contingent navigation	1884	4,000 00	3,853 42	146 58	4,579 39	\$579 39	
Ocean surveys	1884	10,000 00	7,106 91	2,893 09	7,802 00		
Survey of west coast of Mexico		13,828 40	2,280 80	11,547 60	2,132 09		
Observation transit of Venus		16,540 29	13,989 33	2,550 96	22,009 38		
Charts of the Pacific coast of Mexico		11 49		11 49	80 00		
Velocity of light		1,569 70	564 80	1,004 90	564 80		
Civil establishment	1884	5,000 00	4,955 97	44 03	4,633 77		
<i>Bureau of Ordnance.</i>							
Ordnance and ordnance stores	1884	150,000 00	143,090 12	6,909 88	153,590 00		
Steel rifled breech-loading guns	1884	83,939 10	31,357 50	52,581 60	47,202 90		
Repairs, ordnance	1884	15,000 00	13,565 34	1,434 66	13,224 44		
Contingent, ordnance	1884	3,000 00	2,999 40	60	3,196 81		
Torpedo Corps	1884	50,000 00	45,689 49	4,310 51	39,419 65		
Civil establishment	1884	5,000 00	4,995 00	5 00	4,994 76		
Sale of small-arms		8,798 22	8,793 66	4 56	8,795 97		
<i>Bureau of Equipment and Recruiting.</i>							
Equipment of vessels	1884	800,000 00	792,844 41	7,155 59	864,341 79	64,341 79	
Transportation and recruiting	1884	40,000 00	34,317 32	5,682 68	33,455 70		
Contingent	1884	15,000 00	14,869 45	130 55	15,438 08	438 08	
Naval training station, Coaster's Harbor Island, R. I.	1884	45,000 00	38,749 44	6,250 56	38,749 44		
Civil establishment	1884	9,000 00	8,883 44	116 56	8,802 19		

Bureau of Yards and Docks.

Maintenance.....	1883 }	15 40	8 35	7 05	8 35		
Do.....	1884 }						
Contingent.....	1884	200,000 00	195,896 05	4,103 95	195,702 99		
Civil establishment.....	1884	20,000 00	11,237 23	8,762 77	11,207 64		
Navy-yard, Brooklyn, N. Y.....	1884	24,000 00	23,998 78	1 22	23,776 90		
Navy-yard, Washington, D. C.....	1884	100,000 00	52,638 00	47,362 00	52,636 63		
Navy-yard, Mare Island, Cal.....	1884	15,000 00	9,584 00	5,416 00	9,690 89		
Repairs and preservation at navy-yards.....	1884	275,000 00	214,926 14	60,073 86	214,446 58		
Naval Asylum, Philadelphia.....	1884	150,000 00	142,843 82	7,156 18	139,851 49		
Closed navy-yards and stations.....	1884	59,813 00	46,954 92	12,858 08	46,921 76		
Naval Wharf, Key West, Fla.....	1884	50,000 00	49,899 39	100 61	49,838 11		
		3,013 17	3,011 43		3,011 43		\$1 74

Bureau of Medicine and Surgery.

Medical Department.....	1884	40,000 00	24,863 81	15,136 19	32,564 13		
Contingent.....	1884	25,000 00	14,409 31	10,590 69	14,591 18		
Civil establishment.....	1884	20,000 00	19,807 60	192 40	19,337 59		
Repairs.....	1884	15,000 00	14,446 48	553 52	14,151 49		
Naval hospital fund.....	1884	30,000 00	29,984 72	15 28	29,984 72		
Naval hospital fund (no limit).....		178,870 47	83,427 53	95,442 94	91,946 58		

Bureau of Provisions and Clothing.

Provisions, Navy.....	1884	1,100,000 00	1,000,086 41	99,913 59	1,096,060 49		
Contingent.....	1884	40,000 00	30,439 38	9,560 62	31,568 77		
Civil establishment.....	1884	6,000 00	6,000 00		5,990 26		
Clothing.....		637,758 11	175,069 08	462,689 03	173,567 35		
Small stores.....		219,553 28	58,844 15	160,709 13	60,579 53		

Bureau of Construction and Repair.

Construction and repair.....	1884	1,334,000 00	1,285,973 31	48,026 69	1,315,833 20		
Civil establishment.....	1884	20,000 00	17,023 85	2,976 15	16,733 04		
Double-turreted monitors.....		323,509 96	121,629 70	201,880 26	121,599 82		

Bureau of Steam Engineering.

Steam machinery.....	1884	1,000,000 00	949,786 04	50,213 96	1,003,551 93		
Contingent.....	1884	1,000 00	505 75	494 25	505 75		
Civil establishment.....	1884	10,000 00	9,032 00	968 00	8,846 13		

Miscellaneous appropriations.

Clothing, Marine Corps.....	1883	3,645 61	4 00	3,641 61	3 71		
Pay, miscellaneous.....	1883	8,934 23	7,993 24	940 99	31,173 45	22,239 22	
Contingent, Navy.....	1883	15,869 97	15,797 77	72 20	6,373 38		
Transportation and recruiting, Marine Corps.....	1883	2,200 74	1,703 65	497 09	728 74		
Contingent, Marine Corps.....	1883	904 50	231 97	672 53	1,900 28		

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1884.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Fuel, Marine Corps	1883	\$1,138 69	\$193 98	\$944 71	\$2,032 73		
Provisions, Marine Corps	1883	2,137 99	2,137 99		2,524 94		
Military stores, Marine Corps	1883	336 57		336 57	16 05		
Repairs barracks, Marine Corps	1883	154 05		154 05	69 88		
Board of Visitors, Naval Academy	1883	8 25		8 25	1,273 91		
Repairs, Naval Academy	1883				1,129 78		
Miscellaneous, Naval Academy	1883				200 31		
Library, Naval Academy	1883				1,166 79		
Chemistry, Naval Academy	1883				1,356 73		
Materials, Naval Academy	1883				723 09		
Navigation and navigation supplies	1883	21,362 51	21,362 26	25	9,156 42		
Contingent, navigation	1883	519 57	440 21	79 36	326 17		
Civil establishment, navigation	1883	1 98		1 98	147 44		
Copper plates, Hydrographic Office	1883	13,756 06	9,031 10	4,724 96	9,028 20		
Naval Observatory	1883	564 58	551 50	3 08	570 60		
Lighting vessels by electricity	1883	5,000 00	5,000 00		5,000 00		
Ordnance and ordnance stores	1883	10,605 00	5,457 84	5,147 16	6,010 68		
Contingent, ordnance stores	1883	1,365 23	862 99	502 24	521 54		
Repairs, ordnance	1883	5,043 36	3,934 45	1,708 91	4,127 33		
Civil establishment, ordnance	1883	4 36		4 36	39 00		
Steel rifled breech-loading guns	1883	689 32	689 32		689 32		
Torpedo Corps	1883	28,277 94	28,277 94		30,953 05	\$1,448 19	
Hydrographic work	1883	1,538 49	1,538 04	45	2,044 60		
Equipment of vessels	1883	9,267 67	8,373 50	894 17	9,608 88		
Contingent, equipment and recruiting	1883	3,573 96	3,573 56	40	3,058 44		
Recruiting, equipment and recruiting	1883	7,304 24	44 62	7,259 62	27 12		
Transportation of enlisted men	1883	7,957 28	2,141 11	5,816 17	872 26		
Naval training station, Coaster's Harbor Island, R. I.	1883	199 53	195 00	4 53	195 00		
Navy yard, Washington, D. C.	1883	7,940 00	5,354 11	2,585 89	5,067 97		
Navy yard, Mare Island, Cal.	1883	45,708 97	45,708 07	90	47,594 67		
Naval Asylum, Philadelphia	1883	13,282 62	12,258 11	1,024 51	12,272 74		
Maintenance, yards and docks	1883	7,627 14	7,322 69	304 45	7,539 54		
Contingent, yards and docks	1883	7,882 88	7,878 48	4 40	9,464 05		
Civil establishment, yards and docks	1883	21 86		21 86	38 36		
Repairs and preservation at navy yards	1883	16,453 09	5,252 09	11,101 00	6,506 26		
Navy yard, Brooklyn, N. Y.	1883	50,773 67	50,770 97	2 70	50,785 11		
Nautical Almanac	1883				30 00	30 00	
Medical Department	1883	7,975 52	4,025 89	3,949 63	7,628 48		
Contingent, medicine and surgery	1883	3,550 08	1,937 46	1,612 62	2,141 19		
Repairs, medicine and surgery	1883	5,049 73	4,490 21	559 52	4,583 15		
Civil establishment, medicine and surgery	1883	723 97	32 92	691 05	480 00		
Naval Laboratory, medicine and surgery	1883	1,163 75	541 18	622 57	544 13		

Museum of hygiene, medicine and surgery.....	1883	2,228 03	2,218 89	9 14	2,284 80		
Provisions, Navy.....	1883	56,124 98	56,124 98		40,281 32		
Contingent, provisions and clothing.....	1883	32,293 68	338 62	31,955 06	1,371 69		
Civil establishment, provisions and clothing.....	1883	615 87		615 87	41 80		
Construction and repair.....	1883	109,617 96	67,331 50	42,486 46	57,471 33		
Civil establishment, construction and repair.....	1883	2,099 07		110 95	2,099 07		
Steam machinery.....	1883	117,062 82	114,993 15	2,069 17	111,032 22		
Civil establishment, steam engineering.....	1883	584 16		584 16	49 32		
Contingent, Navy.....	1882	213 13	213 13		97 40		
Pay, miscellaneous.....	1882	102,736 45	859 50		851 72		\$101,876 95
Torpedo Corps.....	1882	8,304 88	4,105 59		2,417 66		4,199 29
Ordnance and ordnance stores.....	1882	39,376 09	23,154 78		22,011 25		7,221 31
Contingent, provisions and clothing.....	1882	24,019 68	25 40		3 00		23,994 28
Equipment of vessels.....	1882	1,485 23	1,485 23		12 60		
Navy-yard, Pensacola, Fla.....	1882	16,166 88	721 00		720 50		15,445 88
Construction and repair.....	1882	51,091 51		51,091 51	1,135 14		
Provisions, Navy.....	1882	1,099 58	1,099 58		1,446 30		
Navigation and navigation supplies.....	1882	350 15	159 31		159 31		190 84
Contingent, navigation.....	1882	290 72	13 30		13 30		277 42
Hydrographic work.....	1882	2,949 71	2,737 80		2,537 80		171 91
Preservation of cemeteries in foreign countries.....	1882	2,738 76	1,089 44		1,089 44		1,649 32
Head-stones, naval cemeteries, Philadelphia.....	1882	356 50					356 50
Steam machinery.....	1882	9,282 67	315 76	8,966 91	129 05		
Pay, miscellaneous.....	1881				181 80	131 80	
<i>Balances of appropriations not drawn against during the fiscal year 1884.</i>							
Torpedoes.....	1884	100,000 00		100,000 00			
Forage for horses, Marine Corps.....	1883	1,972 45		1,972 45			
Pay, professors and others, Naval Academy.....	1883	320 50		320 50			
Pay, mechanics, Naval Academy.....	1883	18		18			
Pay, steam employes, Naval Academy.....	1883	100 85		100 85			
Civil establishment, equipment and recruiting.....	1883	55 85		55 85			
Charts of Amazon and Madeira Rivers.....		2,927 11		2,927 11			
Ordnance material, proceeds of sales.....		10 00		10 00			
Naval hospital fund.....	1883	14 15		14 15			
Naval station and coaling depot, Isthmus of Panama.....		200,000 00		200,000 00			
Act for the relief of children of Otway H. Berryman and others.....		12,367 84		12,367 84			
Preservation of the Chevalier de Ternoy monument.....		800 00		800 00			
Search for steamer Jeannette, of the Arctic Exploring Expedition.....		19,444 48		19,444 48			
Payment to officers and crew, Keatsarce, for destruction of the Alabama.....		1,639 30		1,639 30			
New propeller, United States steamer Alarm.....		2,259 91		2,259 91			
Bureau Construction and Repair, act June 14, 1878.....		58,291 39		58,291 39			
Bureau Steam Engineering, act June 14, 1878.....		21,731 68		21,731 68			
Navy-yard, Norfolk.....	1883	1 69		1 69			
Contingent, Marine Corps.....	1882	87 19		87 19			
Pay, miscellaneous.....	1879	244 27		244 27			
Contingent, equipment and recruiting.....	1879	2 64		2 64			
Enlistment bounty to seamen prior to July 1, 1877.....		33 35		33 35			
Enlistment bounty to seamen prior to July 1, 1878.....		106 00		100 00			
Pay, Marine Corps, prior to July 1, 1879.....		23 20		23 20			
Pay, Navy, prior to July 1, 1879.....		369 66		369 66			

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1884.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Bounty, destruction of enemy's vessels, prior to July 1, 1879.....		\$55 36		\$55 36			
Bounty, destruction of enemy's vessels, prior to July 1, 1878.....		71 11		71 11			
Bounty, destruction of enemy's vessels, prior to July 1, 1877.....		49 20		49 20			
Indemnity, lost clothing, prior to July 1, 1876.....		120 00		120 00			
Indemnity, lost clothing, prior to July 1, 1878.....		40 00		40 00			
Total		23, 145, 480 18	\$17, 239, 515 20	5, 750, 579 54	\$17, 258, 390 02	\$94, 671 99	\$155, 385 44

STATEMENT of INTEREST ACCOUNT of NAVY PENSION FUND.

Date.	No. of requisition.		Amount.	Date.	No. of requisition.		Amount.
1884.				1884.			
Feb. 23	4524	To transfer to Navy pensions, 1884.....	\$570, 187 00	Feb. 26	4569	By deposit.....	\$630, 000 00
Feb. 23	4525	To transfer to Naval Asylum, 1884.....	59, 813 00				
			630, 000 00				630, 000 00

EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of \$1,953,789.23. Of this sum \$1,676,597.40 was drawn on Messrs. Seligman Brothers, London, and \$277,191.83 on the Secretary of the Navy. The following tables show these transactions in detail:

DRAFTS DRAWN on SELIGMAN BROTHERS, NAVY AGENTS, LONDON, ENGLAND, for the fiscal year ending June 30, 1884.

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Acapulco, Mexico	410 0 0	\$1,995 27	\$1,995 27		
Aden, Arabia	1,729 0 0	8,414 18	7,946 48	\$467 70	
Amoy	2,000 0 0	9,733 00	9,434 21	298 79	
Bahia, Brazil	26 10 0	128 96	128 96		
Barbadoes, West Indies	1,500 0 0	7,299 75	7,288 14	11 61	
Batavia, Java	3,619 13 3	17,615 09	17,544 34	70 75	
Bombay, India	2,900 0 0	14,112 85	13,513 50	594 35	
Calcutta	1,000 0 0	4,866 50	4,735 60	130 90	
Callao, Peru	6,250 0 0	30,415 63	29,807 33	608 30	
Cape Town, South Africa	8,500 0 0	41,365 25	41,365 25		
Colombo, Ceylon	825 0 0	4,014 86	3,827 58	187 28	
Coquimbo, Chili	2,559 17 0	12,457 51	12,457 51		
Fayal, Azores	1,992 0 0	9,694 07	9,694 07		
Freetown, Sierra Leone	2,000 0 0	9,733 00	9,635 68	97 32	
Gibraltar, Spain	17,060 0 0	83,022 49	82,964 01	58 48	
Hong Kong, China	39,600 0 0	192,713 40	187,375 33	5,338 07	
Iquique, Peru	500 0 0	2,433 25	2,433 25		
Kingston, Jamaica	250 0 0	1,216 63	1,216 63		
Kobe, Japan	1,000 0 0	4,866 50	4,660 55	205 95	
Leghorn, Italy	32,580 0 0	158,550 57	157,858 49	692 08	
Lisbon, Portugal	8,000 0 0	38,932 00	39,199 57		\$267 57
London, England	3,000 0 0	14,599 50	14,599 50		
Madras, India	1,000 0 0	4,866 50	4,720 49	146 01	
Marseilles, France	15,000 0 0	72,997 50	72,874 46	123 04	
Marshall Islands	213 0 0	1,036 56	1,036 56		
Montevideo, Uruguay	39,200 0 0	190,766 80	189,766 67	1,121 50	121 37
Mozambique, Africa	763 0 0	3,713 14	3,713 14		
Nagasaki, Japan	26,800 0 0	130,422 20	126,298 48	4,123 72	
Naples, Italy	18,500 0 0	90,030 25	89,556 83	473 42	
Nice, France	15,000 0 0	72,997 50	72,738 81	258 69	
Paris, France	2,500 0 0	12,166 25	12,159 00	7 25	
Penang	1,000 0 0	4,866 50	4,797 22	69 28	
Port Elizabeth, Cape Colony, South Africa	6,000 0 0	29,199 00	29,199 00		
Port Said, Egypt	1,500 0 0	7,299 75	7,272 38	27 37	
Rio de Janeiro, Brazil	5,500 0 0	26,765 75	26,098 52	667 23	
Singapore, India	5,700 0 0	27,739 05	27,150 77	588 28	
Shanghai, China	29,450 0 0	143,318 43	139,218 03	4,100 40	
Smyna, Turkey	4,000 0 0	19,466 00	19,454 40	11 60	
Southampton, England	2,000 0 0	9,733 00	9,733 00		
Saint Paul de Loanda, West Africa	542 0 0	2,637 64	2,637 64		
Tien-Tsin, China	2,000 0 0	9,733 00	9,253 76	479 24	
Valparaiso, Chili	3,108 2 0	15,125 56	15,125 56		
Victoria, Seychelles Islands	140 0 0	681 31	681 31		
Yokohama, Japan	27,300 0 0	132,855 45	129,589 50	3,265 95	
Total	344,518 2 3	1,676,597 40	1,652,761 78	24,224 56	388 94

*DRAFTS DRAWN ON THE SECRETARY OF THE NAVY for the fiscal year ending
June 30, 1884.*

	Amount.	Amount re- ceived.	Loss.
Acapulco, Mexico	\$9,674 96	\$9,674 96	.....
Aspinwall, United States of Colombia	1,080 00	1,080 00	.....
Callao, Peru	76,950 00	76,077 00	\$873 00
Corinto, Nicaragua	9,667 13	9,414 76	252 37
Honolulu, Hawaiian Islands	35,000 00	34,173 25	821 75
Kingston, Jamaica	10,000 00	9,900 00	100 00
La Union, San Salvador	1,147 57	1,147 57	.....
Lima, Peru	25,197 16	24,717 16	480 00
Nagasaki, Japan	16,000 00	15,408 00	592 00
Panama, United States of Colombia	7,741 17	7,694 37	46 80
Payta, Peru	640 00	640 00	.....
Port au Prince, Hayti	1,500 00	1,500 00	.....
San Diego, California	7,612 02	7,612 02	.....
Santiago de Cuba	581 82	581 82	.....
St. Thomas, West Indies	12,000 00	12,000 00	.....
Tien-Tsin, China	4,000 00	3,750 00	250 00
Valparaiso, Chili	48,400 00	47,752 00	648 00
Yokohama, Japan	10,000 00	9,682 52	317 48
Total	277,191 83	272,810 43	4,381 40

NOTE.—A detailed statement of these drafts, omitted from this volume for want of space, will be found in the pamphlet edition of the Auditor's report.

TOTAL EXCHANGE, 1884.

	Amount.	Amount re- ceived.	Loss.	Gain.
London	\$1,676,597 40	\$1,652,761 78	\$24,224 56	\$388 94
United States	277,191 83	272,810 43	4,381 40	.....
Total	1,953,789 23	1,925,572 21	28,605 96	388 94

EXCHANGE SOLD in 1884, 1883, 1882, 1881, and 1880.

Drawn on—	Year.	Amount.	Loss.	Gain.
United States	1884	\$277,191 83	\$4,381 40	.....
London	1884	1,676,597 40	24,224 56	\$388 94
Total		1,953,789 23	28,605 96	388 94
United States	1883	361,069 10	3,758 35	114 90
London	1883	1,489,606 37	13,906 48	1,426 23
Total		1,850,675 47	17,664 83	1,541 13
United States	1882	412,586 04	4,679 28	9 60
London	1882	1,355,137 71	20,014 90	286 12
Total		1,767,723 75	24,694 18	295 72
United States	1881	78,044 30	1,531 38	162 50
London	1881	1,767,333 09	26,268 00	891 97
Total		1,845,377 39	27,799 38	994 47
United States	1880	188,590 91	614 05	328 84
London	1880	1,746,887 39	27,475 15	1,130 79
Total		1,935,478 30	28,089 20	1,459 63

ACCOUNT WITH SELIGMAN BROTHERS.

A commission of 1 per cent. is paid to Seligman Brothers, London, for disbursements made by them. Their commissions for the year amounted to \$19,064.11. They pay 4 per cent. interest on daily balances remaining on deposit with them, and receive 5 per cent. interest on advances they make. The interest paid by them during the year was \$1,784.65, and that received \$6,691.84, making a net loss to the Department of \$4,907.19.

Money is transferred to London from New York by means of sixty-day bills. Exchange was favorable during the greater part of the year, and the net gain from this source was \$4,096.74.

The commission paid to Messrs. Seligman Brothers is, as has been several times pointed out in my reports, at least twice as much as it should be, while the interest given them during the year was wholly unnecessary, as the appropriations were ample and the money was lying idle in the United States Treasury.

WORK OF THE OFFICE.

The following tables exhibit a summary of the work performed in the different divisions of the office for the fiscal year ending June 30, 1884:

BOOKKEEPER'S DIVISION.

Date.	Pay requisitions.		Repay requisitions.		Letters received.	Letters written.	Accounts journalized entered, and balanced.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Accounts received and settled.	Monthly returns of receipts and expenditures.
	No.	Amount.	No.	Amount.							
1883.											
July	226	\$1,992,894 77	20	\$16,523 94	144	366	81	40	181	2	74
August	174	1,154,554 66	27	54,034 04	184	278	119	32	106	1	72
September	175	1,590,290 21	13	116,351 54	155	258	87	43	129	3	80
October	202	1,984,530 50	16	574,635 74	185	323	31	47	134	3	52
November	215	3,106,698 01	49	1,313,598 42	166	333	80	29	144	0	98
December	198	1,758,124 78	13	401,749 74	168	306	95	34	113	2	89
1884.											
January	234	1,974,856 42	56	641,093 74	153	348	97	31	175	1	71
February	207	2,554,049 18	28	1,657,329 54	155	310	98	26	146	2	75
March	219	1,980,143 63	29	424,633 09	166	292	71	40	171	4	70
April	257	1,891,748 58	33	480,360 29	167	380	81	29	146	6	95
May	257	2,624,787 54	21	490,280 02	180	353	107	24	185	4	75
June	234	2,278,358 50	41	874,894 47	152	389	133	28	210	6	78
Total	2,598	24,897,036 78	340	7,047,484 63	1,975	3,936	1,080	403	1,840	32	929

AMOUNTS PAID for ALLOTMENTS at NAVY PAY OFFICES during the year 1883.

New York	\$137,559 00
Boston	93,652 00
Washington, D. C.	88,418 50
Philadelphia	82,569 00
Baltimore	36,678 00
Norfolk	31,445 00
San Francisco	23,194 00

Total	493,515 50
-------------	------------

Number of accounts on hand June 30, 1883	174
Number of accounts on hand June 30, 1884	625
Number of vouchers examined	32,157
Number of foreign travel accounts revised preliminary to approval of Secretary of the Navy	135

NAVY PENSION ACCOUNTS DIVISION.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1883.					
July	2	11	93	102	\$32,477 27
August	16	4	59	82	37,272 02
September	13	20	60	83	153,705 15
October	15	16	78	91	95,842 58
November	13	17	66	80	100,855 20
December	12	9	82	87	40,956 64
1884.					
January	7	11	66	100	23,377 90
February	7	4	96	109	21,656 80
March	8	4	86	86	30,123 10
April	6	11	67	75	50,707 86
May	7	7	109	90	75,748 13
June	17	16	119	153	178,110 77
Total	123	130	981	1,138	840,834 42

Number of accounts on hand June 30, 1883	26
Number of accounts on hand June 30, 1884	19
Vouchers examined	18,568

The sum of \$2,268.43, included in the foregoing expenditure, was the entire amount paid for Navy arrears of pensions during the fiscal year ending June 30, 1884, under acts January 25 and March 4, 1879.

Of the settled accounts reported, twenty-six, amounting to \$1,231.85, were allowed under section 4718, Revised Statutes, reimbursing those who paid the expenses of deceased pensioners during their last illness and burial.

Pension agencies.	Navy invalid pensioners.	Navywidow pensioners.	Dependent relatives.	Minors.	Total.	Disbursement for year ending June 30, 1884.
Boston, Mass.	810	523	95	17	1,445	\$224,054 90
Chicago, Ill.	318	214	63	24	619	99,348 23
New York City, N. Y.	607	215	99	8	929	144,428 38
Philadelphia, Pa.	477	368	83	18	946	106,474 08
San Francisco, Cal.	81	34	2	4	121	11,194 43
Washington, D. C.	631	576	114	33	1,354	190,741 09
Total	2,924	1,930	456	104	5,414	776,241 11

REPORT ON THE FINANCES.

PRIZE-MONEY, RECORD, AND FILES DIVISION.

Date.	Letters—		Claims—			Amount of prize-money paid.	Records.			
	Received.	Written.	Received.	Settled.	Rejected.		Letters keyed in.	Letters keyed out.	Letters recorded.	Letters indexed.
1883.										
July	129	142	18	10	8	\$5,173 87	1,302	1,652	1,947	2,853
August	122	126	27	14	13	1,400 16	1,351	1,464	1,533	2,973
September	121	133	22	10	12	860 41	1,204	1,418	1,185	2,629
October	135	141	19	9	10	1,200 42	1,430	1,509	1,563	2,563
November	147	152	13	8	5	1,046 72	1,343	1,425	1,291	3,091
December	100	130	14	9	5	1,467 86	1,257	1,248	1,933	2,700
1884.										
January	124	156	17	8	9	249 54	1,356	1,479	2,364	3,522
February	175	191	15	7	8	59 08	1,603	1,698	1,961	2,853
March	178	171	18	9	9	1,227 01	1,719	1,572	1,662	2,053
April	168	169	23	12	11	528 39	1,781	1,724	1,792	2,210
May	160	164	16	5	10	6,410 82	1,865	1,633	1,580	2,004
June	180	191	13	7	6	152 20	1,695	1,697	877	1,214
Total	1,739	1,866	215	108	106	19,766 48	17,907	18,609	22,688	30,665

This division is charged also with the preparation of all reports and tabular statements called for by Congress and the Secretary of the Treasury; the preservation and care of the files; keeping a record of appointments, resignations, removals, and absences; the care and issuing of stationery used in the office; and the payment of salaries to employés.

GENERAL CLAIMS DIVISION.

Date.	Claims.			Amount involved.	Letters.		Number of reports on application for—		
	Received.	Settled.	Rejected.		Received.	Written.	Pensions.	Bounty land.	Admission to naval asylum.
1883.									
July	148	130	35	\$31,775 15	566	658	266	.....	.....
August	173	82	78	15,072 12	646	653	231	.....	2
September	152	83	39	8,698 28	561	599	187	.....	1
October	142	109	34	13,941 15	610	647	226	.....	1
November	169	105	70	9,757 54	590	502	149	.....	3
December	137	100	32	12,001 82	576	416	75	.....	.....
1884.									
January	194	133	56	10,549 77	669	554	151	.....	.....
February	223	110	61	10,445 76	826	764	337	.....	1
March	260	114	54	15,019 57	952	758	207	.....	.....
April	294	111	46	28,195 41	996	742	131	.....	2
May	213	120	38	21,220 55	1,006	643	105	.....	2
June	203	153	48	33,235 79	856	640	119	.....	1
Total	2,308	1,350	591	209,912 91	8,854	7,576	2,184	.....	13

Claims remaining on hand June 30, 1883

1,042

Claims remaining on hand June 30, 1844

1,409

NAVAL FRAUDS.

The recently discovered frauds in the Bureau of Medicine and Surgery are now undergoing investigation in a court of justice, and I forbear making any remarks on the subject further than to call attention

to the fact that a large balance in the continuous hospital fund, shown in this report to be nearly \$100,000, has furnished a temptation not existing in the case of annual appropriations made by Congress. This fund arises from the twenty cents a month deducted from the pay of each officer, seaman, and marine, and from fines imposed on them for any cause. The aggregate sum is variable, and is generally larger than is needed for any legitimate purpose. The correct method would be to cover these assessments and fines into the Treasury, and let the naval hospitals be sustained wholly by direct appropriations, as other parts of the service are. It is a question for Congress.

A STATUTE OF LIMITATIONS.

I again urge the propriety of some action by Congress tending to prevent the entertainment or opening of claims arising under ancient statutes that have received recent new constructions by the courts.

Claims are now being received, under the decision in the Graham case, that arise in travel performed forty years ago, and a considerable force of the clerks of this office has been employed for the past fiscal year in endeavoring to settle such cases. The lines of communication of a period long past have to be studied, and distances estimated as the "shortest routes" of 1840 to 1860 are not now easily determined.

The desirability of some statute giving repose to settlements cannot be doubted when it is considered that no lapse of time on acquiescence by the claimant is any bar to the readjustment of accounts. A claim founded upon an old statute may be sued upon in the Court of Claims if suit is commenced within six years from the date of the cause of action, and, if the decision is against the United States, the accounting officers are flooded with claims too old to be themselves sued upon, but which the Auditor must entertain for want of some statute of limitation upon his action. I respectfully recommend that some limit be fixed by law beyond which the accounting officers shall not recognize such claims.

ADDITIONAL CLERKS NEEDED.

In submitting the estimate of appropriations for the ensuing year, on the 18th of September last, I asked for an addition of four clerks to the force now employed in this office.

By reference to the tabular statements herewith submitted it will be seen that the number of unsettled accounts remaining on hand at the close of the fiscal year largely exceeds that of the preceding year. The clerks have been constant, punctual, and industrious, and the office hours have been increased, and it is thus shown that the present number is inadequate to perform the work required. I therefore respectfully repeat the request for an increase.

I have been greatly aided in the work of the office by the intelligence and faithfulness of the deputy auditor, Mr. B. P. Davis, and the chiefs of divisions, and the skill and general good conduct of the clerks and employés.

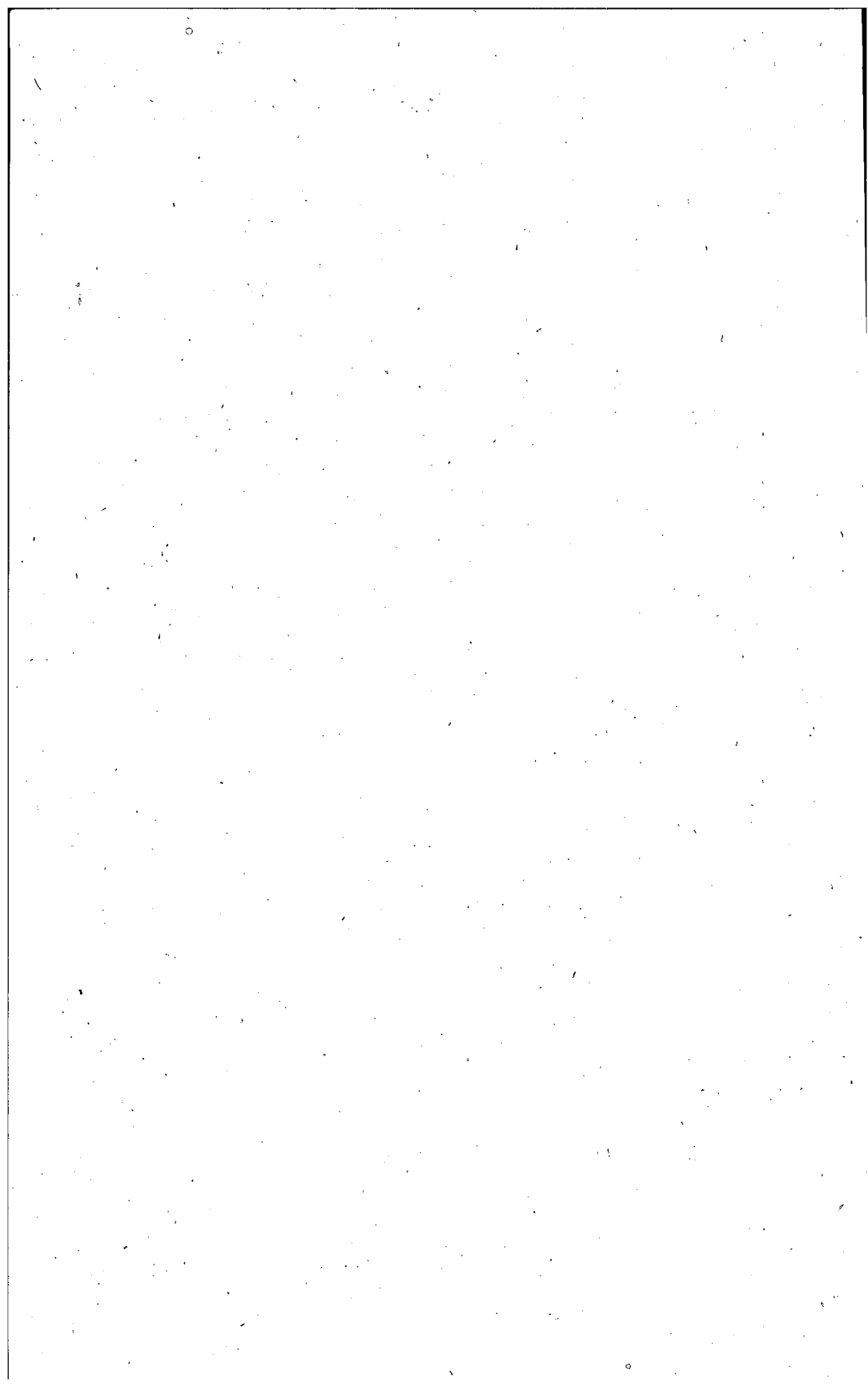
I have the honor to be, &c.,

CHAS. BEARDSLEY,
Auditor.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.



REPORT OF THE FIFTH AUDITOR.



REPORT OF THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, November 8, 1884.

SIR: I have the honor to submit herewith the annual report of this office for the fiscal year ending June 30, 1884, accompanied by an appendix of tabular statements, as follows:

Table A, giving the names of diplomatic officers, including ministers, *chargés d'affaires*, secretaries, and interpreters, with salaries, contingent expenses, and passport fees.

Tables B and C, showing the salaries of consuls and their compensation from agencies; salaries for instruction, transit, and while awaiting *exequatur*; fees collected, contingent expenses, loss by exchange, and allowance for clerks at the several consulates.

Table D, showing the fees collected at unsalaried consulates and the compensation of consuls; also, rent, clerk hire, and contingent expenses.

Table E, giving the names of consular clerks, with their salaries and location.

Table F, showing the expenses for rent of prisons and wages of prison keepers at consulates in China, Japan, Siam, and Turkey; also, salaries of marshals and interpreters.

Table G, showing the number of seamen afforded relief at the various consulates, with the amount expended and the extra and arrears of wages collected.

Table H, showing the number of seamen sent to the United States, with the amount paid at the Treasury for their passage.

Table I, showing the character and amount of the fees and charges collected at each consulate, inclusive of agencies.

Tables K and L, showing the internal-revenue assessments and the amount of cash deposited by districts and States.

Table M, showing the salaries of collectors of internal revenue, with the amounts paid deputies, clerks, storekeepers, gaugers, and for incidental expenses.

DIPLOMATIC AND CONSULAR DIVISION.

In this division the expenses of the diplomatic and consular service of the United States are adjusted, including salaries and contingent expenses, relief and passage of American seamen, estates of American citizens and seamen dying abroad, awards of commissions, expenses of international exhibitions, &c.

Diplomatic service.—The accounts of ministers and other officials in

this service, so far as they have been presented for settlement (Table A), show \$282,091.25 paid for salaries of ministers and chargés d'affaires, \$15,291.15 for salaries of chargés d'affaires *ad interim*, \$31,418.87 for salaries of secretaries, interpreters, and clerks of legations, \$85,010.04 for contingent expenses, and \$2,198.88 for loss by exchange, aggregating \$416,010.20. Included in the above are the expenses of three additional missions at Corea, Persia, and Siam, amounting to \$14,351.04. Passport fees were collected to the amount of \$3,872.40.

Consular service.—During the year accounts have been adjusted showing that official fees were received and expenses paid as follows (Tables B, C, and D):

Fees for official services		\$895,780 27
Consular salaries	\$410,735 23	
Loss by exchange	3,792 75	
Compensation from fees	215,642 83	
Rent and clerk-hire (sec. 1732, R. S.)	9,560 88	
Contingent expenses	137,529 50	
Allowance for clerks	55,974 80	
Rent of prison, wages of keepers, &c., China	7,254 54	
Rent of prison, wages of keepers, &c., Japan	2,899 09	
Rent of prisons, wages of keepers, &c., Siam and Turkey	1,054 00	
Salaries of interpreters in China, Japan, and Siam	13,145 48	
Salaries of marshals for consular courts	7,530 97	
Expenses of interpreters, guards, &c., in Turkish dominions	2,979 01	
Boat and crew for consul at Osaka and Hiogo	227 00	
Shipping and discharging seamen	4,019 00	
		<hr/> 872,345 08
Excess of receipts over all expenditures		23,435 19

The salaries of consular officers not citizens of the United States, aggregating \$9,010.85, and covered by a separate appropriation, are included in the above, with the amounts allowed consular officers for instructions, transit, and while awaiting exequatur.

Consular fees.—The report of this office for 1883 gave the fees for that year at \$914,839.74, but several accounts then unadjusted have increased that amount to \$926,054.95, as shown in Tables B, C, and D of the appendix. For the fiscal year just closed the fees adjusted to date aggregate \$895,780.27. Accounts not yet received and adjusted will probably increase this amount from \$10,000 to \$12,000. This falling off is not confined to any particular class of fees, being about \$5,000 on vessels' fees and \$13,500 on invoices and other fees. The following totals, taken from Table I, exhibit the sources from which the consular fees were derived:

VESSELS' FEES AND CHARGES.

Shipping and discharging crews	\$14,044 00	
Receiving and delivering ships' papers	27,459 26	
Bills of health, clearances and other fees	49,528 60	
Extra wages	33,838 18	
Total from vessels		<hr/> \$124,870 04

MISCELLANEOUS FEES.

Invoices	747,515 78	
Other fees	57,232 63	
		<hr/> 804,748 41
Total, including extra wages		929,618 45

Relief of seamen.—During the year accounts for relief afforded seamen, as shown in Tables G and H, were adjusted as follows:

Extra wages collected	\$33,838 18	
Arrears of wages collected	20,022 55	
		53,860 73
Extra and arrears of wages refunded		21,718 33
Balance of extra wages and arrears		32,142 40
Board and lodging	8,681 84	
Clothing	4,646 78	
Passage to United States	5,626 75	
Other expenses	11,767 78	
		30,723 15
Excess of wages not refunded over relief		1,419 25

Several accounts not yet received and adjusted will probably increase the amount of relief for the year to \$32,000 or \$33,000. Last year it amounted to \$36,473.95.

Of the 1,100 seamen relieved and reported in accounts adjusted 633, or about 57 per cent., were shipwrecked, and 102 received medical aid. Only 97 deserters received relief, and of this number 23 were reported from Fayal and 33 from Hull. Of the men reported as relieved at Bahia, Calcutta, Cape Town, Gibraltar, Kingston, and Picton, all, or nearly all, had suffered shipwreck. Returns of this character show that with few exceptions consular officers are very careful in their disbursements for relief, and that only those are cared for who are entitled to become the wards of the Government.

Other expenses of the foreign service.—During the year other accounts pertaining to the foreign service have been adjusted, as follows:

French and American Claims Commission	\$96,886 01
Court of Commissioners of Alabama Claims	191,444 63
Commissioner to negotiate a commercial treaty with Mexico	8,208 33
Extending diplomatic relations with Governments of Eastern Asia, 1884	5,000 00
Expenses, Tribunal of Arbitration, Geneva	13,750 56
International Commission for the Establishment of Electrical Units	1,500 00
International Bimetallic Commission	3,000 00
International Remonetization of Silver	3,000 00
International Bureau of Weights and Measures, 1884	1,338 65
Transporting remains of ministers and consuls to their homes for interment, 1884	1,765 65
Steam-launch for legation and consulate at Constantinople, 1884	1,000 00
Purchase of the Franklin collection of books and papers	34,285 71
Buildings and grounds for legation in China, 1884	2,751 64
Annual expenses of Cape Spartel light, 1884	285 00
Loss by exchange, 1884	69 87
International Fishery Exhibition, 1883, at London	15,099 49
Allowance to Mrs. Caroline C. Marsh, widow of the late George P. Marsh, late minister to Italy, per deficiency act of March 3, 1883	11,019 23
Relief of claimants for destruction of private armed brig General Armstrong, act of April 20, 1882	727 36
Allowance to J. C. Myers, late consul-general at Shanghai, act of March 3, 1879	2,283 81
Rescuing shipwrecked American seamen, 1884	581 50
Allowance to widows or heirs of diplomatic officers who die abroad, 1884	3,163 71

Disbursing clerks' accounts.—The disbursing clerks of the Department of State, R. C. Morgan, deceased, and F. J. Kieckhoefer, have rendered the following accounts, which have been adjusted:

[It should be noted that the amounts given for contingent expenses of foreign missions and consulates for 1884 are included in the total

disbursements for the diplomatic and consular service as presented on pages 1 and 2.]

Contingent expenses of foreign missions, 1882, \$300; 1883, \$6,484.02; 1884, \$23,000.76	\$29,784 78
Contingent expenses of consulates, 1882, \$100.72; 1883, \$14,030.04; 1884, \$24,160.18	38,290 94
Expenses under the neutrality act, 1-83, \$1,297.44; 1884, \$7,632.96	8,930 40
Fishery Exhibition, 1883, at London	5,472 52
International Commission for the Establishment of Electrical Units.	7,920 85
Rescuing shipwrecked American seamen, 1883, \$519.08; 1884, \$1,488.66 ..	2,007 74
Salary and burial expenses of, and erecting a stone to, George P. Marsh.	1,219 12
Transporting remains of ministers and consuls to their homes for interment, 1884	417 34
Bringing home criminals, 1883	720 81
Expenses of Siamese embassy	2,225 32

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received during the year and have been adjusted as follows:

Boat and crew for consul at Osaka and Hiogo, 1883	\$247 37
Salaries of interpreters to consulates, &c., 1883	1,510 00
Steam-launch for legation and consulate at Constantinople, 1883	233 64
Loss by exchange, 1883	73 73
Salaries United States and Spanish Claims Commission, 1879, \$3,000; 1880, \$3,000; 1881, \$3,000; 1882, \$1,783.30; 1883, \$2,575	13,358 30
Contingent expenses of United States and Spanish Claims Commission, 1883	391 40
Salaries of ministers, 1871 and prior years, \$2,129.57; 1883, \$3,938.44	6,068 01
Salaries of secretaries of legation, 1882, \$531.91; 1883, \$3,142.89	3,674 80
Contingent expenses of foreign missions, 1878, \$220.46; 1882, \$19,826.92; 1883, \$4,628.11	24,675 49
Rescuing shipwrecked American seamen, 1880, \$165.12; 1883, \$50	215 12
Bringing home criminals, 1882	347 33
Contingent expenses of consulates, 1871 and prior years, \$1,304.66; 1874, \$11.53; 1875, \$293.82; 1876, \$37.28; 1878, \$122.22; 1881, \$224; 1882, \$652.73; 1883, \$3,911.40	6,557 64
Allowance for clerks at consulates, 1875, \$79.50; 1876, \$65.93; 1880, \$300; 1882, \$127.21; 1883, \$1,327.68	1,900 32
Salaries consular service, 1871 and prior years, \$3,652.62; 1874, \$288.46; 1876, \$164.84; 1881, \$967.40; 1882, \$1,829.67; 1883, \$4,036.94	10,939 93
Relief and protection of destitute American seamen, 1880, \$16; 1882, \$830.79; 1883, \$4,896.98	5,743 77

Morton, Rose & Co.'s accounts.—During the year Messrs. Morton, Rose & Co., bankers of the United States at London, received \$253,367 on account of consular fees; \$15,174.31 on account of extra wages and other money of seamen. Their disbursements were as follows:

Contingent expenses consular service, 1883, \$200; 1884, \$400	\$600 00
Salaries consular service, 1883, \$1,744.46; 1884, \$4,016.01	5,760 47
Expenses interpreters, guards, &c., in Turkish dominions, 1883, \$125; 1884, \$253.86	378 86
Salaries of secretaries of legation, 1883, \$4,864.25; 1884, \$27,350.28	32,214 53
Contingent expenses of foreign missions, 1883, \$6,591.23; 1884, \$29,289.96	35,881 19
Salaries of ministers, 1883, \$36,455.33; 1884, \$165,782.76	202,238 09
International Fishery Exhibition, 1883, at London	10,587 83
Transporting remains of ministers and consuls to their homes for interment, 1884	1,424 66

Estates of decedents.—Amounts were paid from “estates of decedents trust fund,” having been previously covered into the Treasury, as follows:

Edmund Cook, deceased citizen	\$333 52
Thomas S. Scipio, deceased seaman	172 07
W. G. Featherstone, deceased citizen	40 88
John J. Higgins, deceased citizen	118 42
Gerret S. Backus, deceased citizen	61 00

Total 725 89

INTERNAL-REVENUE DIVISION.

The total collections of internal revenue, as shown by the adjustment of collectors' accounts and exhibited in detail in Tables K and L, amounted to \$121,421,981.97, not including \$163,051.85 derived from the sale of adhesive stamps, and \$24.53 from other sources.

The total expenses of collectors, including compensation of storekeepers and gaugers, aggregated \$4,068,409.29, as follows: Salaries of collectors, \$322,834.72; deputies and clerks, \$1,474,812.44; rent, fuel, and lights, \$46,555.45; stationery and other expenses, \$23,185.33; storekeepers, \$1,398,180.50, and gaugers, \$802,840.85.

The following exhibit shows these expenses by States:

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Alabama	\$2,964 14	\$17,605 30	\$400 00	\$536 68	\$2,492 50	\$1,897 45	\$25,896 07
Arizona	425 92	727 29	120 59	97 74		106 20	1,477 74
Arkansas	2,750 00	12,734 93		153 55	12,057 00	703 00	28,398 48
California	7,593 75	55,529 26	1,280 00	1,139 69	27,101 00	32,107 55	124,751 25
Colorado	2,970 47	14,083 50	1,100 00	133 08		1,682 79	19,969 84
Connecticut	3,900 18	15,988 46	460 69	249 58	2,504 00	4,618 45	27,691 36
Dakota	373 56	1,075 15	64 51	40 14			1,553 36
Delaware	2,875 00	9,081 75	286 95	78 94		1,648 05	13,970 69
Florida	3,000 00	10,277 85	588 05	63 85			13,929 75
Georgia	3,576 05	40,097 03	100 02	417 30	42,344 00	9,113 14	95,647 54
Idaho	322 65	516 31	49 76	71 20	104 00	62 41	1,126 33
Illinois	23,947 70	88,965 48	2,306 15	1,148 47	102,496 00	105,776 71	324,640 51
Indiana	12,672 85	34,132 26	1,200 30	808 21	43,617 00	34,035 47	126,466 09
Iowa	10,265 60	28,064 79	741 51	526 05	10,024 00	11,611 27	61,233 22
Kansas	2,750 00	12,534 25	500 00	97 51	2,416 00	400 35	18,698 11
Kentucky	22,538 42	97,608 88	2,246 61	2,231 46	465,653 00	153,275 20	743,553 57
Louisiana	3,875 00	29,194 17		178 84		7,193 21	40,441 22
Maine	2,500 00	6,687 20		45 36			9,232 56
Maryland	4,731 66	39,241 28	704 30	216 43	32,979 00	30,884 71	108,757 38
Massachusetts	7,962 00	34,189 48	472 12	441 35	20,256 00	20,394 65	83,715 60
Michigan	7,902 85	28,064 81	1,157 78	450 58		3,255 23	40,831 25
Minnesota	3,851 32	15,419 31	14 56	269 50		2,804 98	22,359 67
Mississippi	2,750 00	16,989 40	480 00	149 04		142 03	20,510 47
Missouri	12,438 83	51,590 42	3,068 04	867 20	35,154 00	37,326 03	140,444 52
Montana	3,364 21	13,853 87	961 33	364 28	1,028 00	1,197 77	20,769 46
Nebraska	4,499 98	13,969 23		206 57	6,596 00	6,761 10	32,032 88
Nevada	562 50	918 75	77 80	15 06			1,574 11
New Hampshire	3,375 00	5,300 00		94 18	1,464 00	1,082 69	11,315 87
New Jersey	10,875 00	39,000 00	930 00	362 02	3,692 00	7,140 76	61,999 78
New Mexico	2,682 75	7,615 76	699 73	337 86		343 69	11,679 79
New York	31,575 69	176,652 07	10,859 54	2,345 34	16,764 00	65,998 65	304,195 29
North Carolina	11,510 93	96,613 64	1,481 06	1,849 41	220,751 00	26,903 65	359,109 69
Ohio	22,232 91	90,509 32	6,059 36	1,354 63	79,612 00	95,961 67	295,729 89
Oregon	2,811 80	9,384 38		158 96	1,252 00	1,225 94	14,833 08
Pennsylvania	25,498 93	128,235 50	3,826 49	1,981 75	113,056 00	74,410 81	347,009 48
Rhode Island	2,750 00	6,700 00		86 87		804 28	10,341 15
South Carolina	3,250 00	16,316 23		204 01	16,349 00	1,361 73	40,480 97
Tennessee	7,342 31	26,147 22	67 40	883 84	79,694 00	10,856 00	140,991 47
Texas	7,875 00	31,485 01	1,330 50	331 49	4,634 00	2,763 66	48,419 66
Utah	322 69	440 57	50 00	23 05		82 76	924 07
Vermont	2,250 00	4,260 00	192 77	39 25			6,742 02
Virginia	13,428 96	86,013 41	1,577 37	1,329 02	31,671 00	22,053 94	155,073 70
Washington	379 00	657 40	33 60	50 66			1,120 66
West Virginia	3,939 54	15,784 82	237 50	217 06	5,833 00	6,368 38	32,378 30
Wisconsin	13,125 00	31,241 28	786 25	520 77	16,587 00	12,486 49	74,746 79
Wyoming	244 57	344 72	42 81	12 50			644 60
Total	322,834 72	1,474,812 44	46,555 45	23,185 33	1,398,180 50	802,840 85	4,068,409 29

MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous internal-revenue accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, drawbacks, taxes refunded, redemption of stamps, accounts for the manufacture of paper and stamps, and for the salaries of the office of the Commissioner of Internal Revenue, also accounts of the Census Office, Smithsonian Institution and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Department of State and the Patent Office.

Agents' accounts.—The salaries and expenses of internal-revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
A. H. Brooks.....	\$8	\$2,496 00	\$326 35	\$270 14	\$69 15	\$3,161 64
J. M. Burns.....	6	258 00	47 65	66 85	7 10	379 60
W. H. Chapman.....	8	2,504 00	261 98	591 83	27 35	3,385 16
A. H. Clark.....	8	2,504 00	607 60	831 31	44 43	3,987 34
W. T. Clark.....	8	2,000 00	452 96	751 27	92 05	3,296 28
G. Clemen.....	7	441 00	66 81	62 50	12 10	582 41
A. M. Crane.....	8	2,496 00	321 70	816 40	27 47	3,661 57
E. V. Donelson.....	6	1,386 00	342 23	587 98	48 35	2,364 56
T. J. Grimeson.....	8	2,480 00	275 23	959 05	58 25	3,772 53
J. H. Hale.....	8	2,472 00	573 83	713 88	94 33	3,854 04
C. B. Harrison.....	8	1,440 00	257 30	425 30	17 35	2,139 95
W. L. Hollister.....	6	1,872 00	622 41	694 12	66 74	3,255 27
Horace Kellogg.....	8	2,504 00	675 45	730 28	84 19	3,993 92
T. J. Kinney.....	8	2,008 00	328 69	556 45	33 75	2,926 89
A. A. Knight.....	8	616 00	157 72	243 58	8 30	1,025 60
James E. Larkin.....	7	2,184 00	858 25	924 00	53 15	4,019 40
Wolcott Lay.....	8	1,744 00	469 78	604 95	74 14	2,892 87
John Lofland.....	7	2,089 50	290 81	721 32	37 35	3,138 98
J. B. Marvin.....	8	2,496 00	848 19	836 03	100 89	4,281 11
J. B. McCoy.....	8	2,496 00	570 47	706 67	51 54	3,824 68
P. H. McGowan.....	8	1,248 00	178 15	367 00	10 25	1,803 40
H. J. McKusick.....	8	640 00	20 00	40 25	2 75	703 00
Edward McLeer.....	8	2,480 00	342 87	707 95	110 18	3,641 00
F. S. Neustadt.....	8	2,496 00	811 20	656 47	99 52	4,063 19
Jasper Packard.....	8	2,496 00	804 10	961 05	109 25	4,370 40
Stanley Plummer.....	8	2,504 00	421 90	1,049 20	97 39	4,072 49
Thomas Powers.....	8	2,504 00	404 05	887 97	65 21	3,861 23
John M. Raum.....	8	2,408 00	462 16	924 90	79 10	3,874 16
James A. Ray.....	8	2,368 00	403 60	638 76	59 79	3,470 15
F. D. Sewall.....	12	3,672 00	192 95	90 75	11 59	3,967 29
William Somerville.....	8	752 00	197 27	260 97	16 48	1,226 72
D. D. Spaulding.....	8	2,504 00	857 61	795 25	84 36	4,241 22
L. A. Thrasher.....	8	2,504 00	424 37	781 20	62 68	3,772 25
J. L. Trumbull.....	8	2,328 00	429 25	589 00	36 35	3,382 60
D. W. Voyles.....	8	2,384 00	399 40	621 40	39 45	3,444 25
Jacob Wagner.....	8	2,504 00	508 02	875 59	109 06	3,996 67
E. D. Webster.....	8	2,504 00	487 22	860 38	81 48	3,933 08
G. W. Wilson.....	8	2,504 00	435 35	328 10	64 13	3,331 58
Joseph T. Wilson.....	6	1,860 00	198 61	563 31	4 50	2,626 42
Ishan Young.....	8	2,144 00	375 42	411 73	27 65	2,958 80
Total.....		83,290 50	16,708 91	24,505 14	2,179.15	126,683 70
Stationery furnished revenue agents.....						277 17
Transportation over Pacific railroads under orders from Treasury Department.....						1,378 67
Total.....						128,339 54

Stamp accounts.—The accounts of the Commissioner of Internal Revenue for distilled spirit and other stamps are as follows:

DISTILLED SPIRIT STAMPS.

DR.			CR.
To stamps on hand June 30, 1883 ..	\$30,368,050 00	By stamps sent to collectors	\$82,889,905 00
To stamps received from printers ..	84,850,550 00	By stamps destroyed by committee	742 50
To stamps returned by collectors ..	30,240 00	By stamps on hand June 30, 1884 ..	32,358,935 00
To stamps received for redemption ..	742 50		
	115,249,582 50		115,249,582 50

SPECIAL TAX STAMPS.

To stamps on hand June 30, 1883 ..	\$1,259,982 00	By stamps sent to collectors	\$9,015,662 00
To stamps received from printers ..	10,036,352 00	By stamps destroyed by committee ..	675,150 00
To stamps returned by collectors ..	73,462 00	By stamps on hand June 30, 1884 ..	1,678,984 00
	11,369,796 00		11,369,796 00

BEER STAMPS.

To stamps on hand June 30, 1883 ..	\$4,137,856 67	By stamps sent to collectors	\$19,191,740 00
To stamps received from printers ..	20,196,666 66	By stamps destroyed by committee ..	3,122 37
To stamps returned by collectors ..	2,403 92	By stamps on hand June 30, 1884 ..	5,142,783 33
To stamps received for redemption ..	713 45		
To stamps received for exchange ..	5 00		
	24,337,645 70		24,337,645 70

STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

To stamps on hand June 30, 1883 ..	\$10,456,998 76	By stamps sent to collectors	\$27,585,246 15
To stamps received from printers ..	29,101,274 00	By stamps destroyed by committee ..	1,396,191 29
To stamps returned by collectors ..	25,976 30	By stamps delivered for imprint ..	953,368 00
To stamps received for redemption ..	7,724 46	By stamps on hand June 30, 1884 ..	9,657,168 08
	39,591,973 52		39,591,973 52

STAMPED FOIL WRAPPERS.

To wrappers received from printer ..	\$197,156 60	By wrappers sent to collectors	\$197,156 60
--------------------------------------	--------------	--------------------------------------	--------------

Stamps, paper, and dies.—The following accounts were adjusted, being expenses incurred for dies and paper and for the engraving and printing of internal-revenue stamps, &c.:

Bureau of Engraving and Printing	\$406,232 70
Fairchild Paper Company	35,433 78
John J. Crooke	5,495 90

Miscellaneous expenses.—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; also disbursements made by T. J. Hobbs for the cancellation and redemption of stamps, and for other expenses incident to the collection of the internal revenue:

Salary	\$62,606 79
Traveling expenses	15,404 84
Expenses (incidental)	19,925 56
Stationery	15,251 88
Telegrams	1,025 20
Rent	5,000 00
Expressage	5,592 80
Counsel fees and expenses	6,262 50
Rewards	6,022 29
Surveyors of distilleries	4,358 82
Salaries in office of the Commissioner of Internal Revenue ..	296,579 98
Salaries in office of the Commissioner of Internal Revenue (reimbursable) ..	2,500 00
Fees and expenses of gangers prior to July 1, 1883 ..	1,182 08
Fees and expenses of gangers	\$02,840 85

Rebate on tobacco and other claims.—During the year rebate claims on tobacco, snuff, and cigars were received and amounts allowed under the provisions of section 4, act of March 3, 1883, as follows:

State.	Claims received.	Amount allowed.	State.	Claims received.	Amount allowed.
Alabama.....	839	\$48,039 88	Montana.....	298	\$38,332 32
Arizona.....	125	9,536 06	Nebraska.....	900	55,759 61
Arkansas.....	607	25,286 44	Nevada.....	126	6,598 43
California.....	1,330	226,782 72	New Hampshire.....	261	9,632 17
Colorado.....	618	55,113 58	New Jersey.....	321	20,257 34
Connecticut.....	453	31,678 77	New Mexico.....	137	11,974 85
Dakota.....	247	11,625 89	New York.....	5,292	434,195 56
Delaware.....	239	8,377 05	North Carolina.....	842	34,357 07
Florida.....	376	15,791 83	Ohio.....	3,619	244,096 06
Georgia.....	1,559	123,074 57	Oregon.....	493	49,956 27
Idaho.....	182	10,919 15	Pennsylvania.....	3,286	278,867 29
Illinois.....	3,110	278,838 59	Rhode Island.....	153	21,769 32
Indiana.....	1,497	84,405 95	South Carolina.....	735	38,436 67
Iowa.....	1,920	122,661 92	Tennessee.....	600	68,235 95
Kansas.....	1,316	55,891 27	Texas.....	2,400	186,001 36
Kentucky.....	573	32,385 95	Utah.....	134	13,592 94
Louisiana.....	484	52,890 58	Vermont.....	427	24,184 09
Maine.....	547	43,255 03	Virginia.....	554	42,477 52
Maryland.....	424	77,754 19	Washington.....	244	14,288 27
Massachusetts.....	1,009	126,426 92	West Virginia.....	277	24,466 01
Michigan.....	1,860	103,378 76	Wisconsin.....	1,498	70,063 88
Minnesota.....	1,041	93,333 63	Wyoming.....	67	5,323 59
Mississippi.....	927	31,454 19			
Missouri.....	1,462	219,826 09	Total.....	45,409	3,581,545 57

An adjustment of the accounts of 131 stamp agents shows a deposit of \$1,409,213.61.

Five thousand one hundred and three claims for the redemption of stamps, amounting to \$328,852.50, were settled during the year, from which \$16,838.38 were discounted, leaving \$311,914.12 actually paid.

By the last report the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1), \$141,255.27. During the year \$307,932.35 have been deposited, and \$362,264.86 disbursed, leaving a balance to his credit January 1, 1884, of \$86,922.76. The balance to his credit January 1, 1883, on account of "offers in compromise" (special deposit account No. 5), was \$60,446.86. During the year \$144,545.17 were deposited, and \$159,064.09 disbursed, leaving a balance to his credit January 1, 1884, of \$45,927.94.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$43,105.68; drawback on merchandise exported, \$49,075.20, and "surplus proceeds" of lands sold for taxes in the insurrectionary States, \$16,708.88.

Moneys refunded on lands sold for taxes in the insurrectionary States amount to \$1,050.

Accounts have been adjusted with the States of California and Oregon on account of direct tax imposed by the act of August 5, 1861.

The disbursements by George Waterhouse, chairman of the South Carolina free-school fund commissioners, amounted to \$2,857.50.

Disbursing clerks' accounts.—Accounts rendered by R. C. Morgan, late disbursing clerk of the Department of State, have been adjusted as follows:

Publication of consular and other commercial reports, 1883, \$5,518.29;	
1884, \$2,362.61.....	\$13,880 90
Editing, publishing, and distributing Revised and Annual Statutes, 1883, \$240.31; 1884, \$4,085.28.....	4,325 59
Books and maps, 1883, \$863.08; 1884, \$1,723.19.....	2,586 27
Removal and rearrangement of records, 1883 and 1884.....	919 04

Monument to mark the birthplace of George Washington	\$3,708 10
Monument to Thomas Jefferson at Monticello, Va.	132 94
Stationery and furniture, 1882, \$4.16; 1883, \$1,138; 1884, \$3,253.29	4,395 45
Lithographing, 1881, \$47.25; 1883, 229.78; 1884, \$486.03	763 11
Proof-reading, 1883, \$180; 1884, \$489	660 00
Publication of information in aid of societies of the Red Cross	906 78
Transmission of certain books and mementoes to National Lincoln Monument Association of Springfield, Ill.	24 15
Observance of the centennial anniversary of the surrender of Lord Cornwallis at Yorktown, Va.	998 59

Accounts rendered by F. J. Kieckhoefer, disbursing clerk of the Department of State, have been adjusted as follows:

Publication of consular and other commercial reports, 1884	\$10,562 15
Proof-reading, 1884	530 00
Lithographing, 1884	511 02
Books and maps, 1882, \$541.48; 1884, \$183.63	725 16
Stationery and furniture, 1884	126 65
Monument to mark the birthplace of George Washington	4 62

Accounts rendered by J. O. P. Burnside, as disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1883, \$4,200.51; 1884, \$23,314.79	\$27,515 30
Publication of post-route maps, 1883, \$9,338.94; 1884, \$12,662.82	22,001 76
Miscellaneous expenses money-order office, 1883 and 1884	3,868 02
Telegraphing, 1882, \$2,767.70; 1883, \$3,827.53; 1884, \$3,214.82	9,810 05
Stationery, 1883, \$1,696.92; 1884, \$7,478.22	9,175 14
Furniture, 1884	5,245 02
Gas, 1883, \$1,985.58; 1884, \$4,030.61	6,016 19
Carpets, 1884	3,318 61
Hardware, 1883, \$382.13; 1884, \$1,321.37	1,703 50
Rent, 1883, \$4,500; 1884, \$7,250	11,750 00
Fuel, 1883, \$5,166.01; 1884, \$6,675.90	11,841 91
Painting, 1884	4,668 04
Plumbing and gas-fixtures, 1883, \$169.50; 1884, \$690.01	859 51
Miscellaneous items, 1883, \$2,997.08; 1884, \$7,093.50	10,090 58
Keeping horses, and repair of wagons and harness, 1883, \$453.20; 1884, \$914.09	1,367 29
Transfer of money-order office, 1883	997 29

Accounts rendered by Richard Devens, disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of the Official Postal Guide, 1884	\$2,621 15
Publication of post-route maps, 1884	4,062 02
Keeping horses, and repair of wagons and harness, 1884	151 81
Telegraphing, 1884	1,536 09
Hardware, 1884	118 75
Rent, 1884	2,000 00
Furniture, 1884	3 50
Painting, 1883	14 88
Stationery, 1883, \$30.40; 1884, \$1,521.11	1,551 51
Fuel, 1884	1,407 32
Gas, 1883, \$68.18; 1884, \$2,525.93	2,594 11
Miscellaneous items, 1883, \$368.58; 1884, \$1,958.16	2,326 74

Accounts rendered by George W. Evans, disbursing clerk of the Department of the Interior, have been adjusted as follows:

Scientific Library, Office of Commissioner of Patents, 1883, \$245.63; 1884, \$4,460.65	\$4,706 28
Preservation of collections, National Museum, 1883, \$1,601.72; 1884, \$92,683.40	94,285 12
Preservation of collections, National Museum (Armory building), 1883, \$220.21; 1884, \$2,489.75	2,709 96
Furniture and fixtures, National Museum, 1883, \$1,192.17; 1884, \$56,033.32	57,225 49
Plates for Patent Office Official Gazette, 1884	34,901 50
Copies of drawings, Office of Commissioner of Patents, 1883	5,371 44

Publishing the Biennial Register	\$2,499 80
Photolithographing, Office of Commissioner of Patents, 1884.....	71,330 96
Illustrations, Patent Office Report for 1870	189 25
Contingent expenses, Office of Commissioner of Patents, 1883.....	1,403 25
Expenses of the Tenth Census	163,006 54

Other accounts rendered by disbursing clerks, agents, and others, have been adjusted as follows:

Expenses Tenth Census, rendered by Richard Joseph.....	\$1,746,715 60
Expenses Tenth Census, rendered by disbursing agents, Census Office.	9,449 78
International exchanges, Smithsonian Institution, 1884, rendered by Hon. S. F. Baird.....	7,500 00
Books and maps, Department of State, 1882, rendered by T. F. Dwight.	483 32
Books and maps, Department of State, 1882, rendered by B. F. Stevens.	4 42
Books and maps, Department of State, 1883, rendered by D. T. Reed....	105 60

THE WORK OF THE OFFICE.

During the year, 59,506 accounts have been adjusted, aggregating \$1,093,944,231.08 and requiring the examination of 476,896 vouchers. There have also been 11,559 reports copied, 5,278 letters written, 29,792 coupon books counted, and 29,645 coupon books scheduled. Compared with other years the work performed has been unprecedented in the history of the office. In order to secure prompt settlement of the 45,409 claims for rebate of taxes on tobacco, snuff, cigars and cigarettes, it became necessary to extend the time of labor for several weeks during the winter months to include the hours from half-past six to nine o'clock in the evening. The entire clerical force of the Bureau was thus employed, and the willingness exhibited in the performance of this additional work, and the promptness with which it was done, attest the fidelity and interest of those employed. A similar disposition to dispose of accounts additional to the regular work of the office was shown in the adjustment of 946 Alabama judgments, which required immediate settlement, and which were adjusted and forwarded to the First Comptroller within two weeks after their reception from the Department of State. It was impossible to perform so much extra work even with the working hours extended, without some delay in the regular work of the office. But this was temporary, and on the 30th of June, last, as exhibited by the work report of the office for that month, there was scarcely an unadjusted account in the Bureau which was in shape for settlement.

A very important feature of what is now a part of the regular work of the office is the comparison of consular returns with the returns made by collectors of customs, as required by section 4213 of the Revised Statutes. It is necessary to the proper adjustment of consuls' accounts, and its good effects are evidenced not only as an aid in such settlements, but by securing a better observance of the consular regulations. As shown elsewhere the great bulk of consular fees is derived from the certification of invoices, the fee for such service being \$2.50. Last year about 300,000 invoices were thus certified, and the fact that the failure to account for the fees thus received is corrected by returns from the collectors of customs, shows the accuracy afforded by the comparison. Until these returns of consul and collector were brought together in this office, about three years ago, nothing could be learned as to the correctness of consular reports beyond what was shown on their face. Errors and omissions might have existed without fear of discovery. It is now known that discrepancies, often amounting to considerable sums, were of frequent occurrence, and that in some cases gross care-

lessness and dishonesty existed on the part of clerks employed by consular officers. This work, therefore, not only insures a correct accounting of fees to the Government, but it affords consular officers the means of knowing whether subordinates are properly and honestly performing their duties. To reduce this work to a system has required a patient and careful study of details, but the results are so highly satisfactory as to entirely justify the labor and the increased force given the office two years ago. It is found, however, that the space heretofore given those employed in this work is entirely inadequate, and I have the honor respectfully to recommend that an additional room be allowed and set apart for this work.

I have the honor to be, very respectfully, your obedient servant,

D. S. ALEXANDER,

Auditor.

Hon. HUGH McCULLOCH,

Secretary of the Treasury.

APPENDIX.

A.--STATEMENT OF EXPENSES of the DIPLOMATIC SERVICE of the UNITED STATES for the fiscal year ended June 30, 1884.

[a, comprises all accounts received.]

Country.	Officers.	Salaries adjusted.	Conti- gent ex- penses and loss by ex- change.	Total.	Passport fees.
Argentine Re- public.	T. O. Osborn, minister	\$7,500 00	\$413 50	\$7,913 50	\$10 00
Austria.....	A. Taft, minister	12,000 00	1,008 89	.....	255 00
	H. White, late secretary of legation	723 88	.....	.....	.....
	W. T. Stroug, secretary of legation	a136 96	.....	13,869 73	.....
Belgium	N. Fish, minister	7,500 00	450 00	7,950 00	45 00
Bolivia	Richard Gibbs, minister and consul-gen- eral.	4,809 79	384 61	.....	.....
	George Maney, late minister and consul- general.	1,154 90	.....	6,349 30	.....
Brazil	T. A. Osborn, minister	12,000 00	726 82	.....	10 00
	C. B. Trail, chargé d'affaires <i>ad interim</i>	1,368 13	.....	.....	.....
	C. B. Trail, secretary of legation	900 43	.....	.....	.....
	John C. White, late secretary of legation	225 00	.....	15,220 38	.....
Central Ameri- can States.	H. C. Hall, minister	10,000 00	2,580 40	12,580 40	.....
Chili.....	C. A. Logan, minister	9,230 78	881 37	10,112 15	.....
China.....	J. R. Young, minister	12,000 00	3,863 57	.....	125 00
	C. Holcombe, secretary of legation and interpreter.	5,000 00	1,167 67	22,031 24	.....
Colombia	W. L. Scruggs, minister	a5,625 00	306 00	5,931 00	.....
Denmark	W. Hoffmann, minister and consul-gen- eral.	5,000 00	808 32	5,808 32	30 00
France	L. P. Morton, minister	17,500 00	3,251 95	.....	526 31
	E. J. Brulatour, chargé d'affaires <i>ad in- terim</i>	2,316 06	1 66	.....	.....
	E. J. Brulatour, secretary of legation	1,627 35	7 26	.....	.....
	H. Vignaud, second secretary of legation	2,000 00	7 37	26,711 65	.....
Germany	A. A. Sargent, minister	17,500 00	1,263 52	.....	880 00
	H. S. Everett, chargé d'affaires <i>ad interim</i>	2,968 74	1,200 00	.....	590 00
	H. S. Everett, secretary of legation	1,734 23	6 93	.....	.....
	C. Coleman, second secretary of legation	2,000 00	11 50	26,684 92	.....
Great Britain ..	J. R. Lowell, minister	17,500 00	3,655 08	.....	327 02
	W. J. Hoppin, chargé d'affaires <i>ad interim</i>	1,426 64	700 39	.....	143 07
	E. S. Nadal, late secretary of legation	1,000 00	.....	.....	.....
	W. J. Hoppin, secretary of legation	2,196 94	.....	.....	.....
	H. White, second secretary of legation	1,195 67	.....	27,674 72	.....
Hawaiian Isl- ands.	R. M. Daggett, minister	7,500 00	313 66	7,813 66	.....
Hayti.....	J. M. Langston, minister and consul-gen- eral.	a2,500 00	324 62	2,824 62	5 00
Italy.....	W. W. Astor, minister	12,000 00	504 26	.....	120 00
	L. Richmond, chargé d'affaires <i>ad interim</i>	978 26	48 91	13,531 43	.....
Japan	J. A. Bingham, minister	12,000 00	524 94	.....	15 00
	G. Goward, secretary of legation	2,500 00	.....	.....	.....
	W. N. Whitney, interpreter	2,500 00	.....	17,524 94	.....
Liberia	J. H. Smythe, minister and consul-general.	a3,750 00	428 44	4,178 44	.....
Mexico	P. H. Morgan, minister	12,000 00	2,435 40	.....	170 00
	H. H. Morgan, secretary of legation	1,800 00	.....	16,235 40	.....
Netherlands ..	W. L. Dayton, minister	7,500 00	442 50	7,942 50	15 00
Paraguay and Uruguay.	W. Williams, chargé d'affaires	5,000 00	371 48	5,371 48	10 00
Persia.....	S. G. W. Benjamin, minister and consul- general.	a3,750 00	3,143 44	6,893 44	.....
Peru.....	S. L. Phelps, minister	9,619 56	4,613 71	14,233 27	.....
Portugal.....	J. M. Francis, minister and consul-general.	5,000 00	1,513 66	6,513 66	15 00

A.—STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &c.—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Roumania, Servia, and Greece.	E. Schuyler, minister and consul-general.	\$6,500 00	\$1,068 02	\$7,568 02	\$126 00
Russia.	W. H. Hunt, late minister	11,538 46	3,946 78		85 00
	G. W. Wurts, chargé d'affaires <i>ad interim</i>	8,712 11	1,152 13		25 00
	G. W. Wurts, secretary of legation	1,511 31		21,860 79	
Siam.	J. A. Halderman, minister and consul-general.	5,000 00	965 95	5,965 95	
Spain.	J. W. Foster, minister.	12,000 00	5,504 59		15 00
	D. T. Reed, chargé d'affaires <i>ad interim</i>	1,384 62	48 47		
	J. W. Foster, for clerk to legation	1,367 10		20,304 78	
Sweden and Norway.	W. W. Thomas, jr., minister	7,112 77	804 36	7,917 13	5 00
Switzerland.	M. J. Cramer, minister and consul-general.	5,000 00	1,291 28	6,291 28	270 00
Turkey.	L. Wallace, minister	7,500 00	2,398 13		45 00
	G. H. Heap, chargé d'affaires <i>ad interim</i>	1,136 59	813 09		10 00
	A. A. Garguilo, interpreter	3,000 00	12 68	14,860 49	
Venezuela.	Jehu Baker, minister.	7,500 00	219 23	7,719 23	
OTHER PLACES.					
Apia.	Theodore Canisius, consul		72 00	72 00	
Barcelona.	F. H. Scheuch, consul		100 00	100 00	
Cairo.	G. P. Pomeroy, consul-general		250 00		
	N. D. Comanos, vice-consul-general		125 00	375 00	
Coréa.	L. H. Foote, diplomatic agent		1,491 65	1,491 65	
Havre.	J. B. Glover, consul		81 91	81 91	
Leghorn.	Chas. P. Barnard, consul		27 02	27 02	
Liverpool.	S. B. Packard, dispatch agent		729 99	729 99	
London.	B. F. Stevens, dispatch agent		5,438 68	5,438 68	
Sonsonate.	J. Mathe, consul		145 37	145 37	
State Department.	R. C. Morgan, late disbursing clerk		9,581 58		
	F. J. Kieckhoefer, disbursing clerk		13,419 18	23,000 76	
Windsor.	Chas. Ewers, consul		100 00	100 00	
Zanzibar.	F. M. Cheney, consul		60 00	60 00	
		328,801 28	87,208 92	416,010 20	3,872 40

RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires.	\$382,091 26
Paid for salaries of chargés d'affaires <i>ad interim</i> .	15,291 15
Paid for salaries of secretaries of legation, interpreters, and legation clerks.	31,418 87
Paid for contingent expenses foreign missions.	83,010 04
Paid for loss by exchange	2,198 88
	416,010 20
Passport fees accounted for.	3,872 40

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June 30, 1884.

SCHEDULE B.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES-GENERAL.							
Athens ¹							\$8 50
Bangkok ²				\$529 52		\$58 40	82 80
Berlin	\$4,000 00	\$271 75		1,405 76	\$1,500 00	15,275 25	11,496 17
Berne ³					250 00	901 50	1,557 25
Cairo.	5,000 00		\$147 50	c1,066 93		205 50	284 50
Alexandria						(d)	157 00
Benisouef						(d)	
Gergheh						(d)	
Khartoum						(d)	
Luxor						(d)	
Mansurah						(d)	
Osiut						(d)	
Port Said						(d)	1 00
Suez						(d)	
Tantah						(d)	
Calcutta	5,000 00			1,519 27	1,000 00	6,093 91	7,945 10
Akyab						8 50	5 00
Bassein							26 59
Chittagong						597 50	1,088 02
Madras							45 48
Moulmein						108 57	173 92
Rangoon						759 75	675 09
Constantinople ⁴	2,439 16		286 18	1,068 11	120 00	(d)	
Adrianople						(d)	
Dardanelles						(d)	
Philippopolis						(d)	
Rustchuck						(d)	
Salonica						128 00	162 50
Trebizonde						28 00	19 50
Frankfort-on-the-Main	3,000 00			926 89	1,500 00	6,116 50	5,464 50
Halifax	3,000 00		6 52	c554 65	c600 00	3,108 99	2,833 09
Barrington						39 00	7 50
Bridgewater						67 63	99 00
Liverpool						114 21	46 29
Shelburne						26 00	5 00
Lunenburg ⁵						51 00	
Havana ⁶	6,000 00			666 29	406 59	20,195 11	18,469 45
Gibara						(d)	(d)
Nuevitas						6268 41	370 00
Kanagawa	4,000 00		11 14	1,787 38	383 27	8,347 91	7,966 18
Lisbon ⁷						953 55	907 70
Oporto						459 26	322 50
London	6,000 00			c3,623 47	c1,500 00	57,575 88	54,392 56
Dover						6 00	6 50
Madrid ⁸	2,307 69		11 89	94 00		17 54	
Melbourne	4,500 00		18 68	c714 94	c750 00	1,295 51	1,181 27
Albany						631 72	78 48
Port Adelaide						c277 16	437 96
Mexico	2,000 00			636 53	600 00	39 00	102 00
Monrovia ⁹						91 33	101 05
Cape Coast Castle.						67 35	(d)
Cape Palmas						35 80	(d)
Grand Bassa						58 65	68 66
Montreal	4,000 00			1,305 29	1,200 00	4,419 05	5,589 56
Coteau Landing						603 25	415 50
Hemmingford						644 00	637 00
Hinchinbrook						384 25	10 00
Hochelaga and Longueuil.	503 25					1,503 25	347 50
Huntingdon						340 00	333 00

¹ For salary see Table A, Roumania, Servia, and Greece.² For salary see Table A, Siam.³ For salary see Table A, Switzerland.⁴ The consul-general was acting chargé d'affaires from May 13 to June 30, 1884.⁵ Established November 24, 1883.⁶ Expense and clerk hire accounts only from April 18 to June 30, 1884.⁷ For salary see Table A, Portugal.⁸ The consul-general was acting chargé d'affaires from April 8 to June 30, 1884.⁹ For salary see Table A, Liberia.

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES-GENERAL—Continued.							
Paris	\$6,000 00			c\$3,282 02	c\$1,500 00	\$57,663 50	\$62,961 72
Port au Prince ¹					1,000 00	857 57	969 39
Rio de Janeiro	6,000 00		\$41 43	1,908 71	2,000 00	7,608 17	9,036 01
Rome	3,500 00		137 44	c743 88		566 50	915 00
Ancona						47 50	16 50
Civita Vecchia							
Shanghai	5,000 00	\$450 91		c1,997 50	c1,500 00	5,021 99	5,449 12
St. Petersburg	3,000 00		82 48	826 32		611 00	559 50
Cronstadt						(d)	15 14
Revel						3 50	38 26
Riga						169 25	191 50
Teheran ²						2 00	(d)
Vienna	3,000 00			1,264 86	1,500 00	8,922 49	8,828 50
Brann	85 00					1,085 00	1,169 00
CONSULATES.							
Acapulco	2,000 00			548 52		807 20	1,097 97
Tehuantepec						116 00	136 83
Aix-la-Chapelle	1,500 00	71 52		418 87		1,527 53	1,520 00
Burtscheid	62 50					1,062 50	775 00
Amherstburg	1,500 00			99 15		1,232 50	1,479 00
Amoy	3,500 00			c726 13		1,249 89	1,573 45
Amsterdam	1,500 00			783 24		2,948 68	3,850 03
Antigua	1,500 00			272 47		811 30	531 24
Anguilla						30 00	25 43
Dominica						686 35	656 45
Montserrat						343 22	56 66
Nevis						172 58	42 55
Portsmouth						72 96	38 96
Antwerp	2,500 00			711 20	1,000 00	4,144 90	4,228 54
Apia	3,000 00		76 35	c178 42		180 15	98 11
Jaluit						28 10	(d)
Auckland ³	1,500 00		43 75	848 81		466 83	549 55
Christ Church						109 95	175 54
Dunedin						193 98	128 68
Mongani						(d)	5 14
Russell						33 79	70 70
Wellington						53 91	127 08
Bahia	1,500 00			c199 50		1,446 18	721 88
Barbadoes	1,500 00			c225 00		1,797 66	1,864 39
St. Lucia						554 54	293 85
St. Vincent						110 34	106 97
Barcelona	1,500 00			524 45		311 86	250 70
Grao	850 79					1,850 79	2,133 84
Palma						28 50	5 00
Port Mahon						14 50	13 00
Tarragona						447 50	516 00
Torevieja						69 05	57 50
Barmen	2,000 00			879 17	800 00	8,085 00	8,872 50
Elberfeld ⁴							2,040 00
Basle	2,000 00	38 46		1,605 96	173 64	3,532 75	3,666 38
Chaux de fond	317 50					1,317 50	997 50
Beirut	2,000 00		182 31	631 35	600 00	75 00	90 00
Aintab						(c)	
Aleppo						c3 50	59 00
Alexandretta						c12 50	55 00
Damascus						c27 50	4 50
Haifa						c13 50	20 50
Latakia						(c)	
Morash						(b)	1 00
Sidon						(c)	
Tarsus						c9 00	
Tripoli						c3 00	
Belfast	3,000 00			2,492 27	800 00	9,979 54	11,215 75
Ballymena						224 00	224 00
Lurgan	732 50					1,732 50	1,625 00

¹ For salary see Table A, Hayti.² For salary see Table A, Persia.³ Although in schedule B, Auckland exempt from the prohibition as to trading.⁴ Made a consulate May 11, 1883. See Schedule D.

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES—Continued.							
Bermuda	\$1,500 00			\$215 72		\$2,069 72	\$2,092 73
Birmingham	2,500 00			689 38	c \$900 00	7,864 01	8,720 52
Kiddleminster	317 50					1,317 50	1,280 00
Redditch						970 00	972 50
Wolverhampton						368 25	526 25
Bordeaux	2,500 00			713 23	1,000 00	8,038 22	8,100 43
Bayonne						(d)	43 50
Panillac						128 50	27 50
Pau						130 50	157 00
Bradford	3,000 00			1,630 20	1,200 00	19,702 51	15,115 01
Bremen	2,500 00		\$3 53	1,263 47	1,425 00	3,735 00	3,836 50
Brake and Nordenham						32 25	41 84
Bremerhaven	911 18					1,911 18	2,032 52
Bristol	1,500 00		19 95	629 82		687 01	869 60
Brussels	2,500 00			808 30		3,122 50	3,229 99
Charleroi	1,000 00					2,737 50	2,410 00
Buenos Ayres	3,000 00		48 03	1,325 84		2,395 62	2,170 40
Cadiz	3,000 00		18 69	525 93		2,248 03	1,387 72
Huelva						50 00	147 91
Jerez						b 177 50	1,547 50
Seville						514 79	480 25
San Lucia						(d)	5 79
Callao	3,500 00	\$285 33	45 46	194 33		509 42	503 78
Cerro						(d)	
Lima						(d)	
Canton	3,500 00			c 986 36		1,962 50	1,879 62
Swatow						c 22 50	85 22
Cape Town	1,500 00		69 15	419 57		452 13	486 90
East London						126 63	112 78
Port Elizabeth						925 26	625 35
Port Natal						133 70	246 13
Simonstown						5 00	(d)
Cardiff	2,000 00		43 69	1,024 56	400 00	1,801 60	1,638 66
Llanelli						61 00	47 50
Milford Haven						b 12 50	7 50
Newport						665 47	808 09
Swansea						873 13	421 70
Ceylon	1,500 00		25 24	589 31		587 21	589 55
Point de Galle						(d)	166 55
Chemnitz	1,500 00			b 325 15	b 750 00	c 12,697 12	18,053 00
Glauchau	750 00					c 1,982 50	1,595 00
Chin Kiang	3,500 00		22 35	c 633 48		301 66	425 14
Cienfuegos	2,500 00			627 71	c 150 00	1,948 31	1,961 03
Trinidad de Cuba						369 00	290 23
Zaza						90 08	70 88
Clifton	1,500 00		8 00	169 85		805 25	756 00
St. Catharine's						273 00	229 75
Coaticook	2,000 00		8 72	236 71		460 00	625 50
Georgeville						175 00	125 50
Hereford						189 00	176 50
Linesboro'						562 00	835 00
Potten						249 50	318 50
Stanstead						236 00	231 50
Cologne	2,000 00			551 03		2,929 00	2,836 00
Colon	3,000 00			c 578 28	c 750 00	2,714 98	3,284 79
San Andros						(d)	a 56 95
Boca del Toro						(d)	a 17 61
Porto Bello						(d)	(d)
Copenhagen	1,500 00		102 12	1,009 65		977 55	536 00
Elsinore						50	3 50
Ronne						4 00	4 00
Cork	2,000 00		52 05	483 54		449 89	503 26
Waterford						9 00	23 75
Crefeld	2,000 00			950 56	1,500 00	8,300 00	8,107 50
Essen						455 00	a 105 00
Demerara	3,000 00		32 97	943 11	600 00	1,935 11	1,997 84
Dresden	2,500 00			770 62	1,000 00	3,044 09	2,512 50
Dublin	2,000 00			791 42		1,823 56	1,839 37
Limerick						194 85	87 75
Sligo						c 53 68	c 19 50

¹ Salary account for the June quarter, 1884, not received.

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES—Continued.							
Dundee	\$2,500 00		\$0 86	\$904 53	\$800 00	\$7,144 50	\$7,713 56
Aberdeen	237 50					1,237 50	1,003 50
Fayal	1,500 00			c12 12		389 40	514 60
Floros						31 16	28 32
Graciosa						4 00	3 00
St. George						21 50	20 50
St. Michael						121 12	178 16
Terceira						63 50	50 00
Florence	1,500 00		32 35	491 95	600 00	2,014 04	3,051 51
Cagliari						44 00	96 00
Foo Chow	3,500 00			c744 33		489 84	420 65
Fort Erie	1,500 00			273 68		1,121 50	1,164 50
Funchal	1,436 78	\$298 05	63 21	346 47		172 88	222 79
Geneva	1,500 00		14 74	476 91		820 00	818 00
Vevay						837 50	726 50
Genoa	1,500 00	77 45	9 72	539 74	600 00	1,783 64	1,630 70
Spezia						2 00	
Gibraltar	1,500 00			296 85		660 58	394 52
Glasgow	3,000 00			1,065 70	1,000 00	12,752 55	13,662 55
Greenock						145 98	231 49
Guadeloupe	1,500 00			c201 39		1,512 99	1,120 21
Guayaquil	1,500 00	191 58				1,714 17	1,587 89
Bahia de Caraquez						791 50	6168 00
Hamburg	2,500 00			1,231 75	1,500 00	8,320 54	7,668 91
Atrona	659 00					1,659 00	1,251 00
Cuxhaven						260 00	8 00
Kiel						40 00	418 50
Lubec						4 50	36 00
Hamilton	2,000 00	16 30	75	c145 60		1,674 50	1,810 50
Paris	345 00					1,345 00	1,645 00
Hankow	3,500 00		59 83	c710 00		556 92	716 98
Ichang						6 00	75 00
Kiu Kiang						200 00	30 00
Havre	3,000 00			841 34	1,500 00	4,264 85	4,726 18
Brest						48 50	59 50
Cherbourg						4 50	15 50
Honfleur						80 00	72 50
St. Malo						14 00	23 50
Hong-Kong	3,000 00			c965 52		c10,716 84	13,665 37
Honolulu	4,000 00		19 06	1,246 48		7,489 84	6,742 82
Hilo						c108 77	180 06
Mahukona						a17 65	22 35
Kahului						762 51	697 72
Jerusalem	1,500 00		132 04	431 60		45 00	24 25
Jaffa						8 50	5 50
Kingston (Canada)	1,500 00			486 36	400 00	1,276 50	1,807 50
Deseronto						699 00	879 50
Gananoque						140 50	182 50
Napanee						707 00	659 50
Pictou						549 50	550 50
Kingston (Jamaica)	2,000 00		18 30	714 76		2,078 05	1,880 78
Falmouth						119 94	126 26
Milk River						127 91	218 48
Montego Bay						355 71	285 51
Port Antonio	14 70					1,014 70	1,051 03
St. Ann's Bay						191 68	230 50
Savana-la-Mar						409 95	199 04
Lagnavra	1,500 00			361 28		917 65	1,276 61
Barcelona						62 01	51 46
Caracas						466 00	
Campano						(d)	
Cumana						20 82	
Leeds	2,000 00			835 47	400 00	3,597 43	3,057 50
Huddersfield	1,000 00			185 10		5,635 00	4,585 00
Leghorn	1,500 00		1 96	586 66		2,428 57	2,678 06
Bologna						133 00	181 00
Carrara	40 50					1,040 50	1,846 00
Leipsic	2,000 00	266 31		696 51	1,000 00	6,892 00	6,128 50
Gera	797 50			18 66		1,797 50	1,702 50

¹ Although in schedule B, Fayal is exempt from the prohibition as to trading (act of March 3, 1875).

² Salary and fees accounts for the June quarter, 1884, not received.

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES—Continued.							
Leith.....	\$2,500 00	\$377 73	\$43 04	\$597 34	\$800 00	\$1,817 83	\$1,557 25
Galashiels.....						285 00	412 50
Liverpool.....	6,000 00			c2,617 38	c1,875 00	33,950 04	35,759 43
Holyhead.....						5 00	
St. Helens.....	975 00					1,975 00	2,057 54
Lyons.....	2,500 00			2,410 45	1,500 00	13,317 51	12,556 74
Mahé.....	1,500 00		83 16	c237 37		3 05	18 00
Malta.....	1,500 00		93 44	354 08		78 50	
Malaga.....	1,500 00		18 34	744 24	400 00	1,846 39	2,199 39
Almeria.....						710 05	156 00
Marbella.....						267 28	384 15
Manchester.....	3,000 00			1,727 68	1,500 00	19,540 00	20,030 03
Manila.....	1,500 00	293 47		c311 75		1,528 43	1,454 99
Cebu.....						244 29	219 15
Mannheim.....	1,500 00		2 95	429 13	600 00	2,040 75	2,284 50
Marseilles.....	2,500 00	76 15	20 24	722 64	1,000 00	3,542 01	3,481 73
Cette.....						438 55	423 49
Toulon.....						10 00	28 50
Martinique.....	1,500 00			c189 50		1,481 74	1,442 23
Fort de France.....						260 91	263 71
Matamoros.....	2,000 00			1,268 93	800 00	526 13	487 57
Camargo.....						168 00	a52 00
Mier.....						473 50	b287 00
Santo Cruz Point.....	267 50					1,267 50	1,152 50
Matanzas.....	3,000 00			c542 30		2,046 66	3,324 54
Messina.....	1,500 00			557 49	400 00	4,811 01	3,982 57
Catania.....						a139 50	2,263 00
Gioia.....							7 50
Milazzo.....						c37 50	b81 00
Syracuse.....						1,377 00	1,574 00
Milan.....	1,500 00			299 23		1,795 34	1,723 49
Montevideo.....	2,000 00		26 11	c406 15		1,283 50	1,260 50
Munich.....	1,500 00		11 17	412 09		516 00	474 25
Augsburg.....						304 14	376 52
Nagasaki.....	3,000 00			c656 94		1,213 00	1,610 99
Naples.....	1,500 00	245 76	48 68	562 43	600 00	307 00	307 50
Bari.....						640 00	b120 00
Rodi.....						1,269 12	1,282 33
Nassau.....	2,000 00			464 95		45 10	108 89
Dunmoretown.....						179 82	497 18
Governor's Harbor.....						320 23	177 72
Green Turtle Cay.....						105 91	101 30
Inagua.....						1,328 90	1,317 50
Newcastle-on-Tyne.....	1,500 00	192 10	10 56	687 28		665 50	630 50
Carlisle.....						315 50	361 18
Hartlepool and Middle-boro'.....						78 00	152 55
Sunderland.....						370 00	368 00
Nice.....	1,500 00	107 14	33 40	c318 01		c48 50	104 50
Cannes.....						68 00	c44 00
Mentone.....						(c)	(b)
Monaco.....						79 47	94 09
Ningpo.....	3,500 00			c664 75		4,073 50	4,630 00
Nurenburg.....	2,000 00			659 22	1,000 00	4,100 00	4,260 00
Fürth.....	1,000 00					190 50	291 00
Odessa.....	2,000 00		247 04	689 30		3,436 13	3,745 71
Osaka and Hiogo.....	3,000 00			855 95		7,049 02	10,375 07
Palermo.....	2,000 00	368 13		c1,312 53	c291 30	697 50	82 50
Carini.....						245 50	224 00
Girgenti.....						c42 00	68 00
Licata.....						43 00	89 50
Marsala.....						496 47	296 82
Trapani.....						c1,029 13	4,231 28
Panama.....	3,000 00				c600 00	(d)	
Aqua Dulce.....						2,108 76	2,173 96
Para.....	1,500 00	230 76		416 75		a15 50	(d)
Manaos.....						b458 62	517 80
Maranhao.....						1,926 07	1,009 68
ernambuco.....	2,000 00		33 11	270 04		174 40	60 51
Ceara.....							

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES—Continued.							
Pernambuco—Continued.							
Maceio						\$294 41	c\$288 42
Natal						88 85	b79 48
Paraiba						9 30	(a)
Pictou	\$1,500 00			\$465 98		126 50	197 50
Cape Canso						65 00	59 50
Cow Bay						249 04	275 52
Glace Bay						c205 08	257 38
Guysborough						(d)	
Lingan and Port Sydney						156 00	179 27
Louisburg						46 74	40 00
North Sydney						47 00	60 00
Port Hastings						210 38	91 50
Port Louis	2,000 00			c276 55		159 50	57 11
Port Sarnia	1,500 00			279 58		1,452 00	1,106 00
London	517 50					1,517 50	1,604 00
Port Stanley (F. I.)	1,500 00		\$75 00	c320 75		79 05	89 08
Prague	2,000 00			479 27	\$600 00	11,470 01	14,031 50
Reichenberg ¹	52 20					150 50	
Prescott	1,500 00		6 41	313 90		883 00	1,098 50
Brockville	1,000 00					2,800 50	2,833 00
Prince Edward Island	1,487 77	\$40 76	15 75	523 13		733 07	1,159 71
Cascumpec						a21 00	40 50
Georgetown						b77 33	163 36
Souris						b165 00	87 50
Summerside						b281 50	222 00
St. Peter's Bay						a3 00	(d)
Alberton						b29 50	(d)
Puerto Cabello	1,500 00	176 66		c328 67		1,256 50	1,436 53
Quebec	1,500 00		17 28	664 08		431 11	419 53
Point Levi	716 00					1,716 00	2,054 00
Rotterdam	2,000 00			635 25		3,211 04	3,280 99
Flushing						62 50	2 00
Schiedam	612 50					1,612 50	2,003 00
San Juan (P. R.)	2,000 00			431 64		571 36	670 39
Aguadilla						218 09	92 88
Arecibo						456 46	309 10
Guayama						536 93	349 36
Naguabo						405 70	530 39
Vieques						49 30	49 39
Fajardo ²						90 22	
Santiago de Cuba	2,500 00			721 81		1,071 08	916 99
Guantanamo						750 64	704 61
Manzanillo						497 19	254 19
Santa Cruz						69 09	90 30
Sheffield	2,500 00			658 59	1,000 00	5,237 50	5,592 52
Singapore	2,500 00		48 22	c622 42	c750 00	1,829 82	2,198 04
Penang						89 08	797 55
Smyrna	2,500 00		103 00	702 62		1,932 50	1,650 50
Mytilene						(d)	
Sonneberg	2,000 00			608 08	1,000 00	8,471 01	8,887 01
Southampton	1,500 00			274 78		247 00	210 00
Portsmouth						54 00	65 75
Weymouth						9 50	
San Domingo	1,500 00			485 94		1,397 95	1,615 65
Azuá						188 08	275 39
Macoris						151 09	c79 83
St. Helena	1,500 00		11 50	297 82		633 51	632 43
St. John's (P. Q.)	1,500 00			263 81		1,882 50	2,431 50
Farnham	685 50					1,685 50	332 00
La Colle						737 00	670 50
St. John (N. B.)	2,000 00			651 99	b200 00	3,061 50	3,336 62
Fredericton						386 03	465 00
Grand Manan						208 22	c176 13
McAdam Junction						296 25	477 00
Miramichi						68 16	79 87
St. Andrews						111 90	102 37
St. George						a9 50	88 80

¹ Established June 12, 1884.² Established January 17, 1884.

B.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES, &c.—Cont'd.

SCHEDULE B.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES—Continued.							
St. Stephen	\$1,500 00	.....	.....	\$314 99	.....	\$305 93	\$290 50
St. Thomas (W. I.)	2,500 00	.....	.....	534 66	.....	981 08	763 89
Fredericksted	.....	.....	.....	.....	.....	284 14	237 11
Santa Cruz	.....	.....	.....	.....	.....	94 14	113 50
Stuttgart	1,500 00	.....	.....	807 03	\$600 00	1,856 75	1,697 25
Sydney	2,000 00	.....	\$10 37	c536 94	b200 00	1,664 47	1,935 09
Brisbane	.....	.....	.....	.....	.....	24 17	135 91
Newcastle	684 97	.....	.....	.....	.....	1,684 97	1,709 41
Tamative	2,000 00	.....	59 59	238 73	.....	36 55	143 55
Audakaba	.....	.....	.....	.....	.....	10 52	c8 02
Majunga	.....	.....	.....	.....	.....	16 36	c65 69
Tampico	1,500 00	.....	.....	c391 57	.....	528 35	713 40
Tangier ¹	1,500 00	.....	.....	c632 00	.....	50 53	37 99
Casa Blanca	.....	.....	.....	.....	.....	2 50	.....
Larache	.....	.....	.....	.....	.....	(b)	.....
Mazagan	.....	.....	.....	.....	.....	(b)	.....
Mogador	.....	.....	.....	.....	.....	(b)	.....
Robat	.....	.....	.....	.....	.....	(b)	.....
Saïi	.....	.....	.....	.....	.....	(b)	.....
Tien-Tsin ²	3,057 69	.....	74 81	c948 39	.....	425 41	369 17
Chefoo	.....	.....	.....	.....	.....	c200 04	227 34
Toronto	2,000 00	\$326 12	.....	499 28	.....	4,092 00	4,928 00
Whitby	.....	.....	.....	.....	.....	665 00	806 50
Trieste	2,000 00	.....	.....	473 76	.....	2,210 62	1,202 12
Fiume	.....	.....	.....	.....	.....	329 22	134 28
Tunstall	2,500 00	.....	.....	865 18	700 00	7,367 51	12,047 53
Valparaiso	3,000 00	293 47	.....	c681 45	.....	1,480 66	1,554 73
Vera Cruz	3,000 00	.....	.....	c806 92	.....	3,914 89	4,530 31
Coatzacoalcas	.....	.....	.....	.....	.....	177 66	130 48
Frontera	.....	.....	.....	.....	.....	696 39	663 72
Minatitlan	.....	.....	.....	.....	.....	(d)	(d)
Verviers and Liege	1,500 00	.....	.....	482 28	.....	2,212 50	1,910 00
Windsor (Ont.)	1,500 00	.....	.....	210 66	.....	3,460 75	2,392 00
Winnipeg	1,500 00	.....	7 33	465 60	.....	496 00	312 51
Emerson	.....	.....	.....	.....	.....	332 00	432 50
Wakopa ³	.....	.....	.....	.....	.....	23 50	.....
Zurich	2,000 00	.....	.....	972 93	600 00	3,888 27	4,252 01
COMMERCIAL AGENCIES.							
Goderich	1,500 00	.....	3 52	376 64	.....	499 50	270 00
Stratford	1,000 00	.....	.....	.....	.....	2,691 00	2,540 00
Maracaibo	2,000 00	.....	.....	751 28	.....	2,926 20	3,277 27
Coro	.....	.....	.....	.....	.....	369 00	388 50
San Cristobal	.....	.....	.....	.....	.....	(d)	(d)
Valera	.....	.....	.....	.....	.....	(d)	(d)
Nottingham	2,500 00	.....	.....	790 74	400 00	9,572 52	12,240 03
Derby	.....	.....	.....	.....	.....	937 50	507 50
Leicester	122 50	.....	.....	.....	.....	1,122 50	1,142 50
Ottawa	3,000 00	.....	2 30	394 07	.....	5,533 50	4,052 50
Grenville	.....	.....	.....	.....	.....	391 00	429 30
Totals	388,937 18	4,695 91	3,004 85	115,561 51	55,574 80	734,806 70	760,426 94

¹ Salary and fee account for the June quarter, 1884, not received.² No salary claimed from April 15 to June 30, 1884.³ Established October 20, 1883.

C.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June 30, 1884.

SCHEDULE C.

Consulates and their agencies.	Salaries and compensation from agencies.	Compensation while awaiting instructions, &c.	Loss by exchange.	Contingent expenses.	Allowance for clerks.	Fees collected, 1884.	Fees collected, 1883.
CONSULATES.							
Algiers ¹	\$1,000 00			\$33 82		\$132 93	...
Batavia ²	750 00			c221 08		876 63	\$620 71
Soerabaya						c341 51	463 38
Bombay	1,000 00		\$45 16	80 37		641 52	779 72
Cape Haytien	1,000 00					926 06	931 06
Gonaïves						290 59	384 07
Port de Paix						267 11	315 26
Gaspé Basin	1,000 00		9 60	a4 12		39 00	15 00
Magdalen							2 00
Paspebiac						38 50	10 00
Guaymas	1,000 00			155 63		1,028 89	899 16
Nantes	1,000 00			c68 53		258 50	495 00
L'Orient						c58 50	39 50
St. Nazaire						c81 10	156 72
Rennes						45 00	(d)
Angers						a122 50	(d)
Nuevo Laredo	1,000 00			105 32		1,095 00	1,199 50
Garita Gonzalez	930 50					1,930 50	1,949 00
Piedras Negras	1,000 00			c140 80		671 25	390 00
Rio Grand do Sul	1,000 00	\$241 96		69 47		382 56	483 68
Ruatan and Truxillo	1,000 00			c22 85		298 97	239 03
Santiago, C. V. I.	1,000 00		46 66	70 20		66 68	86 48
Brava						72 45	30 34
Fogo						(d)	(d)
Sal						(d)	b2 92
St. Vincent						419 92	258 62
Sierra Leone	1,000 00			c79 00		231 30	225 03
St. Paul de Loando ³						211 08	9 80
Stettin	1,000 00	54 35	25 85	52 04		401 50	324 00
Dantzic						138 50	126 00
Konigsburg						894 50	613 50
Tahiti	1,000 00			a38 00		720 94	415 09
Talcahuano	1,000 00			b59 32		755 03	620 41
Turk's Island	1,000 00			51 32		569 35	741 26
Cockburn Harbor						246 53	230 72
Salt Cay						256 32	293 31
Venice	1,000 00		25 08	183 87		658 50	583 00
Windsor, N. S.	1,000 00			c135 28		858 83	918 28
Annapolis						344 78	299 18
Cornwallis						104 00	133 00
Digby						58 50	85 00
Kempt						269 86	314 38
Parrsboro'						132 10	104 65
Port Joggins						331 48	405 66
Walton						48 00	40 00
Wolfville						12 00	96 50
Yarmouth	53 93					1,053 93	1,085 22
Zanzibar	1,000 00			c62 64		354 85	362 14
COMMERCIAL AGENCIES.							
Gaboon ⁴				133 10			13 38
Levuka	1,000 00	82 42		c104 25		37 02	79 26
Sagua la Grande ⁵					\$400 00		
Total	21,734 43	378 73	152 35	1,871 06	400 00	18,774 57	17,819 94

¹ Expense account from April 26 to June 30, 1884, not received.² Salary and fee account for the June quarter, 1884, not received.³ Accounts incomplete.⁴ No accounts for salary and fees received.⁵ For fees, &c., see Table D.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, EXPENSES, and LOSS by EXCHANGE, for the fiscal year ended June 30, 1884.

NOT INCLUDED IN SCHEDULES B or C.

(a) For one quarter. (b) For two quarters. (c) For three quarters. (d) No returns.

Consulates and their agencies.	Fees collected 1884.	Fees collected 1883.	Compensation of consuls.	Rent and clerk hire of consuls. (Sec. 1732, R. S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES.							
Aden.....	\$760 03	\$665 65	\$760 03			\$87 99	
Alicante.....	125 65	105 97	125 65				
Amapala.....	215 00	152 50	215 00				
Yuscaran d.....							
Annaberg.....	7,572 50	6,600 00	2,500 00	\$1,140 00	\$3,932 50	177 94	
Barranquilla.....	4,153 68	6,023 16	2,500 00	1,000 00	653 68	568 07	
Rio Hacha.....	228 00	520 23					
Santa Martha.....	151 00	150 62					
Bathurst.....	49 80	34 93	49 80				
Belleville.....	1,842 50	2,065 00	1,842 50			25 16	
Bergen.....	415 00	333 09	445 00			45 32	
Drontheim.....	66 50	50 00					
Stavanger.....	53 50	50 50					
Bogota c.....	40 00	14 00	40 00				
Bucaramanga c.....	72 00						
Cucuta b.....	1 00						
Honda b.....	8 00						
Breslau.....	1,402 50	1,402 00	1,402 50			51 70	\$0 27
Brunswick.....	4,349 50	3,273 00	2,500 00	789 88	1,059 62	145 27	
Buda Pesth.....	825 75	693 50	825 75			68 55	
Carthage, U. S. C.....	1,236 11	1,462 44	1,236 11				
Carthage, Spain c.....	170 00	303 00	170 00				
Catania c.....	1,521 00	2,263 00	1,521 00			182 01	
Licata a.....	19 00	68 00					
Syracuse a.....	113 50	681 00					
Cayenne c.....	155 64	128 72					
Chefoo c.....	57 50	227 34	57 50				
Chihuahua.....	196 00	170 50	196 00				
Christiania.....	525 75	184 50	525 75			74 87	1 34
Arendal.....	16 00						
Christiansand.....	19 00	2 50					
Ciudad Bolivar.....	614 38	550 60	614 38				
Colonias d.....							
Paysandub.....	58 41	92 87					
Cognac c.....	25 00	20 60			4 40		
Limoges.....	6 00						
La Rochelle.....							
Coquimbo.....	298 14	329 71	298 14				
Caldera d.....							
Cordoba d.....		(b)					
Coruna c.....	79 38	95 63	79 38			24 15	
Carril d.....		66 00					
Corcubion a.....		619 42					
Ferrol a.....		131 00					
Vigo b.....	60 61						
Vivero a.....							
Curacao.....	1,612 45	1,838 07	1,612 45			254 87	
Bonaire.....	79 63	135 64					
Denia.....	1,423 50	1,457 50	1,423 50				
Elberfeld.....	3,495 00	4,495 00	2,500 00	875 00		167 95	
Falmouth.....	203 79	299 05	203 79			22 25	
Scilly Islands d.....							
Ghent.....	1,146 00	893 00	1,146 00			23 19	
Osten d.....	36 00	25 00					
Gorée-Dakar b.....	101 05		101 05				
Gottenburg.....	1,829 00	1,407 17	1,829 00			337 90	
Malmö.....	105 00	44 88					
Guatemala.....	563 06	544 04	563 06			91 06	
Champerico.....	535 75	392 56					
Livinston.....	760 24	474 92					
San José de Guatemala.....	349 74	442 38					
Guerrero.....	177 00	117 50	177 00			45 05	
Guelph.....	2,793 00	2,398 00	2,500 00	100 00	193 00	132 70	75

¹ Consul took charge October 1, 1883.

² Formerly an agency of Tien-Tsin.

³ Made a consulate June 23, 1884.

⁴ No fees.

⁵ Made a consulate September 27, 1883.

⁶ See Table B.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

Consulates and their agencies.	Fees collected 1884.	Fees collected 1883.	Compensation of consuls.	Rent and clerk hire of consuls. (Sec. 1732, R. S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Helsingfors ^b	\$32 33	c\$26 00	\$32 33				
Wyborg ^b		(d)					
Hobart	36 13	41 53	36 13			\$15 16	
Horgen	3,360 00	2,780 00	2,500 00	\$725 50	\$134 50	618 12	
Iloilo ^d		(d)					
Iquique ^c	613 14	976 98	613 14			86 23	
Arica ^d							
Kehl	1,922 00	2,149 50	1,922 00			163 05	
Lambayeque ^d	57 72	85 49	57 72			16 13	
Chimbote ^d							
Eten ^d							
Labos de Afuera ^d							
Pacasmayo ^d		a17 50					
Payta	158 84	c137 00					
Tumbes ^d							
La Paz, Mexico	300 71	411 71	300 71			115 11	
Magdalena Bay	29 91						
San José and Cape St. Lucas.	75 00	(d)					
La Rochelle ¹	181 50	246 50	181 50			58 27	
Cognac ²	1,902 50	1,992 50	991 75				
Limoges ¹	1,236 00	1,345 00	342 50				
La Union ^d							
Londonderry	110 00	75 00	110 00			69 01	50
Manzanillo ^b	87 50	c72 75	87 50				
Mazatlan	678 61	838 80	678 61			20 77	
Altata	7 25	7 25					
Merida ^c	1,841 06	1,994 44	1,841 06			378 20	
Campeachy ^d							
Progreso ^d							
Montre-y	118 56	26 50	118 56			111 32	
Moscow	388 50	214 50	388 50			63 20	
Muscata ^d		(d)					
New Chwang	8 00	14 47	8 00			135 00	6 75
Pairas	438 50	324 00	438 50				
Cephalonia ³							
Corfu	11 00	15 50					
Piræus	59 50	30 00					
Syra	17 50						
Zante	105 00	150 00					
Padang	88 10	137 86	88 10				
Paramaribo	332 68	330 11	332 68				
Plymouth	156 50	330 53	156 50			a5 10	
Dartmouth	32 50	18 00					
Guernsey	44 00	338 50					
Jersey	141 50	1,688 00					
Rheims	2,375 00	2,812 00	2,375 00			78 94	
Rosario	864 55	826 18	864 55				
Rouen	1,440 00	1,389 96	1,440 00			415 93	6 24
Bologne—Sur ^a	11 00						
Calais	674 50	1,732 60					
Dieppe ^d							
Dunkirk	306 72	154 73					
Lille	137 00	121 50					
Roulaix	1,015 00	817 50					
St. John's, N. F.	809 68	659 02	809 68			81 02	1 22
Harbor Grace ^d							
St. Martin	251 08	313 01	251 08				
St. Eustatius	36 40	38 36					
St. Galle	6,185 00	6,837 50	2,500 00	962 30	2,722 70	603 34	
Saltillo ^a	22 00	43 50	22 00			9 24	
San Blas ⁴	217 49	827 50	217 49			248 00	3 50
San José, Costa Rica	35 50	38 00	35 50				
Port Limon	1,120 80	919 01					
Punta Arenas	879 50	898 00	21 30				
San Juan de los Remedios	442 48	786 19	442 48			14 66	1 95
Santander	124 27	136 08	124 27				
Bilboa	77 63	407 99					
Gijon	4 00	10 00					
San Sebastian ^d		(d)					

¹ From July 1, 1883, to June 27, 1884. Made an agency of Cognac June 28, 1884.² From July 1, 1883, to June 27, 1884. Made a consulate June 28, 1884.³ No fees.⁴ From December 22, 1883, to June 30, 1884.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

Consulates and their agencies.	Fees collected 1884.	Fees collected 1883.	Compensation of consuls.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Santos.....	\$1,718 96	\$1,427 23	\$1,718 96			\$70 33	\$10 14
Desterro <i>a</i>	7 78	17 44					
Sherbrooke.....	4,329 00	4,006 62	2,500 00	\$344 00	\$1,485 00	151 90	
Sonsón.....	529 00	455 00	529 00			84 25	
La Libertad <i>d</i>							
Stockholm.....	1,407 50	1,360 00	1,407 50			133 07	
Christianstad.....							
Gefle.....	30 96	37 50					
Norrköping.....	3 50						
Söderhamn <i>b</i>		7 34					
Sundsvall <i>b</i>		5 00					
Tenerife.....	290 17	465 85	290 17			88 10	
Las Palmas.....	76 26						
Palma.....	40 00	59 00					
Grand Canary <i>a</i>	5 00	230 65					
Three Rivers.....	2,036 00	1,957 00	2,036 00			105 86	
Trinidad (island).....	2,483 64	2,438 09	2,483 64			23 75	
Turin.....	248 50	437 00		150 00		104 75	
Tuxpau.....	505 41	6248 60	505 41			184 56	
Victoria.....	2,360 80	3,230 85	2,081 04	200 00	79 76	44 25	
Warsaw.....	12 50	12 50					
Zacatecas.....		648 00					
UNSALARIED COMMERCIAL AGENCIES.							
Baraça de Cuba.....	3,543 98	3,749 10	2,500 00	1,000 00	43 98	29 80	
Belize.....	937 33	928 19	937 33			36 95	
Buenaventura <i>d</i>		155 50					
Cardenas.....	4,076 73	4,456 94	2,500 00	1,179 00	397 73	118 60	
Castelauare.....	845 84	1,320 00	845 84			94 26	3 28
Chatham.....	2,312 50	2,534 50	2,312 50				
Wallaceburg.....	2,218 50	2,090 50	1,000 00		218 50		
Cobija <i>d</i>							
Collingwood.....	856 50	885 00	856 50			92 70	75
Orilla.....	378 00	446 50					
Owen Sound.....	57 50	168 50					
Sault St. Marie.....	200 00	206 00					
Dunfermline.....	3,217 50	3,433 25	2,500 00	500 00	217 50	206 05	
Kirkcaldy.....	1,087 50	1,245 00	87 50				
Dusseldorf.....	1,272 50	1,755 00	1,272 50			211 03	
Garrucha <i>d</i>		(<i>n</i>)					
Gloucester.....	371 86	385 06	371 86				
Hull.....	1,390 31	1,328 99	1,390 31			179 22	
Mayaguez.....	1,222 12	1,070 02	1,222 12			104 98	5 20
Mayence.....	3,142 50	4,461 00	2,500 00	595 20	47 30	61 82	
Medellin <i>a</i>	8 00	32 00	8 00				
Morrisburg.....	1,396 00	1,426 00	1,396 00			24 72	
Cornwall.....	630 75	859 50					
Pago Pago <i>d</i>							
Paso del Norte.....	981 00	533 50	981 00			210 33	
Polce <i>d</i>		1,005 32					
Port Hope.....	1,967 00	2,196 50	1,967 00			64 40	
Cobourg.....	700 50	920 50					
Port Rowan.....	1,276 50	1,278 50	1,276 50			31 18	
Port Stanley and St. Thomas Courtwright.....	2,913 00	2,099 50	2,500 00		413 00	241 25	
Presidio del Norte <i>d</i>		(<i>d</i>)					
Puerta Plata.....	488 97	479	488 97			66 80	
Sagua la Grande.....	1,729 97	2,203 81	1,729 97		119 71	173 40	
Samana <i>b</i>	75 43	186 50	75 43			107 00	
San Juan del Sur <i>d</i>		(<i>d</i>)					
Sorel.....	1,236 00	597 00	1,236 00				
Stanbridge.....	1,750 00	1,824 00	1,750 00			144 16	
Clarenceville.....	294 00	454 50					
Frelighsburg.....	174 25	339 50					
Sutton.....	864 50	1,864 50					
St. Bartholomew <i>d</i>							
St. Christopher.....	945 52	485 49	945 52				
St. Denis <i>d</i>		450 00					
St. Etienne.....	2,400 00	2,139 00	2,400 00			162 50	2 95
St. George's, Bermuda.....	594 36	142 38	594 36				

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

Consulates and their agencies.	Fees collected 1884.	Fees collected 1883.	Compensation of consuls.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
UNSALARIED COMMERCIAL AGENCIES—Continued.							
St. Hyacinthe	\$2,277 00	\$1,821 00	\$2,277 00	.....	.....	\$128 98	\$1 25
Waterloo	725 50	163 50	.....	.....	.....	.....	.....
St. Marc	191 77	241 74	191 77	.....	.....	475 00	.....
St. Pierre, Miquelon	132 70	161 33	132 70	.....	.....	.....	.....
Tetuan ^a .....	.....	(d)	.....	.....	.....	.....	.....
Woodstock	734 50	402 50	734 50	.....	.....	80 55	.....
Purchases of consular stationery, &c., by Department of State .....	.....	.....	.....	.....	.....	10,331 73	.....
Totals	147,199 00	147,808 07	104,834 93	\$9,560 88	\$10,728	19,755 03	4 609

E.—NAMES of CONSULAR CLERKS, with THEIR SALARY and EXPENSES, for the fiscal year ended June 30, 1884.

Name.	Place.	Salary.	Loss by exchange.	Contingent expenses.
Brown, Samuel P	Belfast	\$750 00	.....	.....
Butler, W. W. ¹	Liverpool	24 46	.....	.....
De Zeyk, Albert J	Lisbon	1,200 00	\$29 90	.....
Eaton, J. S. J. ²	Paris	540 22	.....	.....
Hastings, F. P. ³	Honolulu	900 00	.....	.....
MacLean, E. P.	Paris	1,200 00	.....	.....
Scidmore, George H.	Kanagawa	1,200 00	.....	.....
Smith, G. Harrison	Berlin	1,000 00	.....	.....
Springer, Joseph A. ⁴	Havana	883 69	.....	.....
Thirion, Charles F.	Paris	1,200 00	.....	.....
Wood, Charles W. ⁵	Rome	384 78	5 22	.....
Zimmerman, F. C. ⁶	Havana	898 35	.....	\$36 41
Duer, jr., Denning	Lisbon	1,000 00	4 48	123 79
Touhay, St. Leger A	Rome	1,000 00	37 58	181 70
Totals .....	.....	12,181 50	77 18	341 90

¹ Appointed June 22, 1884.² Deceased at Paris December 28, 1883.³ Account for June quarter not received.⁴ Acting consul-general at Havana from August 24 to November 27, 1883.⁵ Acting consul-general at Rome for portion of the year.⁶ Resigned May 24, 1884.

F.—STATEMENT of SUNDRY EXPENSES at CONSULATES in CHINA, JAPAN, and TURKEY, for the fiscal year ended June 30, 1884.

Consulates.	Rent of prisons, China.	Rent of prisons, Japan.	Wages of keepers, &c., China.	Wages of keepers, &c., Japan.	Rent of prisons, wages of keepers, &c., Siam and Turkey.	Salaries of interpreters to consulates, China, Japan, and Siam.	Salaries of marshals for consular courts.	Expenses interpreters, guards, &c., Turkish dominions.	Loss by exchange.	Totals.
Amoy			\$1, 106 26			\$750 00				\$1, 856 26
Bangkok <i>a</i>					\$675 00	562 50				1, 237 50
Beirut								\$600 00	\$34 50	634 50
Cairo								500 00	13 23	513 23
Canton			300 00			750 00				1, 050 00
Swatow						500 00				500 00
Chin-Kiang						375 00				375 00
Constantinople							\$1, 000 00	750 00	175 00	1, 925 00
Poo-Chow			225 00			2, 000 00	880 97			3, 105 97
Hankow						750 00	1, 000 00		26 66	1, 776 66
Hong-Kong <i>a</i>						562 50				562 50
Jerusalem								600 00	42 00	642 00
Kanagawa	\$600 00			\$1, 700 88		2, 000 00	1, 000 00		8 95	5, 309 83
Nagasaki						2375 00	1, 000 00			1, 375 00
New Chwang <i>a</i>			450 00			375 00			41 25	866 25
Ningpo						330 75				330 75
Osaka and Hiogo				598 21		409 87	650 00			1, 658 08
Shanghai	\$1, 310 59		3, 269 26			1, 404 86	1, 000 00			6, 984 71
Smyrna					379 00			529 01	101 96	1, 009 97
Tien-Tsin			138 68			2, 000 00	1, 000 00		59 63	3, 198 31
Chefoo			454 75						9 10	463 85
Totals	1, 310 59	600 00	5, 943 95	2, 299 09	1, 054 00	13, 145 48	7, 530 97	2, 979 01	512 28	35, 375 37

a For three quarters.

RECAPITULATION OF EXHIBITS B, C, D, E, AND F.

Total fees received for official services	\$895, 780 27
Paid:	
Consular salaries <i>b</i>	\$410, 735 23
Loss by exchange	3, 792 75
Compensation from fees	215, 642 83
Office-rent and clerk-hire (section 1732, R. S.)	9, 560 88
Contingent expenses of consulates	137, 529 50
Allowance for clerks at consulates	55, 974 80
Rent of prison and wages of keepers, &c., China	7, 254 54
Rent of prison and wages of keepers, &c., Japan	2, 899 09
Rent of prison and wages of keepers, &c., Siam and Turkey	1, 054 00
Salaries of interpreters to consulates in China, Japan, and Siam	13, 145 48
Salaries of marshals to consular courts	7, 530 97
Expenses of interpreters, guards, &c., in the Turkish dominions	2, 979 01
	868, 099 08
Excess of receipts over expenditures	27, 681 19
Loss by exchange, consular accounts	3, 792 75
Loss by exchange, diplomatic accounts	2, 198 88
Loss by exchange, relief of seamen accounts	243 16
Loss by exchange, other expenses of foreign service	69 87
Total loss by exchange	6, 304 66

b Inclusive of \$9,010.85 of salaries of consular officers not citizens of the United States.

G.—STATEMENT of RELIEF AFFORDED SEAMEN, with EXTRA WAGES and ARREARS, for the fiscal year ended June 30, 1884.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Other expenses.	Total relief 1884.	Total relief 1883.	Extra wages and arrears collected.	Wages refunded.
Acapulco	3	\$13 18		\$41 25	\$54 43	\$24 50		
Aden						96 13		
Amsterdam							\$70 14	\$32 14
Antigua	16	03 00	\$188 04		251 04	19 08	15 00	
Antwerp							43 27	
Apia						347 95	90 00	
Auckland	12	337 58	186 80	411 60	935 98	91 68	480 00	54 00
Bahia	49	518 20	88 34	26 29	632 83	65 50	3,609 07	817 89
Bangkok	1					9 60	79 00	36 00
Baraço de Cuba	3		37 30	72 75	110 05		214 42	23 17
Barbadoes	10	89 00	20 53	1 00	110 53	74 68	120 00	
Barranquilla							94 48	
Batavia	6	223 52	12 85	474 89	711 17	498 88	1,714 76	224 81
Belize				2 00	2 00	50 01	272 69	262 69
Bombay	33	656 26	120 70	444 21	1,221 17	9 63	264 50	41 13
Bremen	2			44 08	44 08	121 96	397 80	238 72
Bristol	2	13 41	9 12	24 31	46 84	56 59		
Buenos Ayres	5	96 00	66 40	152 30	314 70	871 00	808 56	377 70
Cadiz	3	29 40	51 60	12 00	93 00		90 00	60 00
Calcutta	32	609 00	33 00		642 00	188 00	87 60	62 00
Callao	3	18 50		48 24		167 32		
Cape Town	39	950 63	260 91	784 96	1,996 50	1,147 59	9 24	
Cardenas						80 01		
Cardiff	15	19 50	4 00	67 50	91 00	86 00	145 00	
Charlottetown	14	27 85	65 62	13 35	106 82			
Cienfuegos	4	30 98	6 18	85 48	122 64	79 61	814 38	600 67
Colon						793 50		
Constantinople	3	13 26	8 78	85 99	108 03			
Copenhagen	11						1,135 88	885 88
Coquimbo				12 86	12 86		73 62	40 13
Cork		13 62		58 40	72 02	61 31	2,407 49	1,710 06
Demerara							170 00	60 00
Dublin						45 26		
Falmouth						178 73	282 81	50 00
Faya	28	137 93	430 13	126 71	694 77	2,095 09	330 00	80 00
Funchal	2	2 97	8 53	27 24	38 74	9 72		
Gaspé Basin						23 01		
Genoa	6			84 88	84 88		108 25	6 64
Gibraltar	17	34 50	93 86	156 50	284 86		95 03	55 53
Goderich	5	4 50	9 50	42 00	56 00			
Gorée-Dakar							160 00	
Gottenburg	4	4 70		7 31	12 01			
Guadeloupe						93 90		
Guayaquil	2			68 39	68 39	24 45	28 90	
Halifax	46	119 00	154 15	133 82	406 97	820 03	560 46	338 46
Hamburg				9 99	9 99		195 75	65 76
Havana	18	9 50		34 56	44 06	269 12	401 62	44 62
Havre	7	20 25	169 60	70 95	260 80	65 72		
Hobart	1	46 83	97	76 39	124 19	13 16		
Hong-Kong				50 00	50 00	221 47	2,127 43	1,555 99
Honolulu	11	1 78		425 30	427 08	625 50	748 09	310 01
Hull	33	250 19	560 63		810 82	227 62	28 00	
Iquique	1	19 72			19 72	168 90	595 97	450 97
Kanagawa	11	111 65	20 37	135 42	267 44	132 08	2,212 59	1,155 07
Kingston	26	164 23	135 30	107 30	406 83	339 74	85 00	40 00
Leghorn	7	82 20	10 53		98 73			
Levuka						368 89		
Lisbon	6	158 00		114 73	272 73	53 46		
Liverpool	35	42 15	164 19	31 83	238 17	573 11	7,352 19	100 00
London	2	1 90		61 31	63 21		1,579 84	
Lyons	1			15 00	15 00			
Mahé						72 00		
Malta	2	2 40		10 96	13 36			
Manchester	16			25 05	25 05	29 17		
Manila	3	5 25	10 00	10 00	25 25	163 25	379 16	27 55
Marseilles	14	97 20	118 16	37 56	252 92	312 87	322 37	183 88
Martinique	1	16 55		26 40	42 95	44 65	60 40	
Matanzas	2			630 00	630 00	107 75	1,597 14	1,147 14
Mayaguez	7	17 61	7 61		25 22			
Mazatlan	2	7 50			7 50		75 00	
Melbourne	4	133 04	12 52	320 42	465 98	321 51	2,167 92	1,805 02
Merida						429 00		
Montevideo	1	17 50	21 50	4 00	43 00	754 42	740 00	310 00
Montreal						16 00	206 64	206 64
Nagasaki	2	3 00	7 26	142 97	153 23	5 01	502 00	
Nantes							123 00	
Naples	3	5 68	18 22	24 07	47 97		64 94	

G.—STATEMENT of RELIEF AFFORDED SEAMEN, &c.—Continued.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Other expenses.	Total relief 1884.	Total relief 1883.	Extra wages and arrears collected.	Wages refunded.
Nassau	49	\$280 25	.....	\$137 94	\$418 19	\$356 64	\$118 50	.....
Newcastle-upon-Tyne	2	.....	.....	.....	.....	.....	40 00	.....
Osaka and Hiogo	2	.....	.....	630 00	630 00	539 56	1,597 14	\$1,147 14
Palermo	3	.....	\$16 00	.....	16 00	.....	.....	.....
Panama	10	58 40	.....	165 00	223 40	255 60	1,040 81	488 88
Paramaribo	1	13 00	6 60	7 28	26 88	.....	110 70	53 82
Pernambuco	31	435 82	61 60	89 11	586 53	141 53	667 63	166 14
Pictou	49	78 45	459 30	84 42	622 17	378 77	60 00	.....
Ponce	.....	.....	.....	.....	.....	39 87	.....	.....
Port au Prince	.....	.....	.....	.....	.....	.....	731 60	.....
Port Louis	3	25 38	.....	141 75	167 13	183 00	228 15	.....
Port Stanley (F. I.)	1	39 95	.....	96 34	136 29	1,212 87	56 50	.....
Puerto Cabello	.....	.....	.....	.....	.....	1 50	.....	.....
Quebec	2	5 90	.....	26 20	32 10	.....	54 00	36 00
Rio Grande do Sul	.....	48 59	.....	17 20	65 79	.....	260 14	170 39
Rio de Janeiro	8	236 87	16 33	8 94	262 14	125 72	2,819 49	1,818 10
Rome	.....	.....	.....	.....	.....	225 00	.....	.....
Rosario	.....	.....	.....	.....	.....	.....	480 37	253 37
Rotterdam	2	18 50	.....	48 24	66 74	7 65	776 48	414 14
Ruatan and Truxillo	.....	.....	.....	.....	.....	40 00	.....	.....
Sabanilla	.....	.....	.....	.....	.....	365 75	.....	.....
Sagua la Grande	.....	.....	.....	.....	.....	98 00	203 84	146 93
San Domingo	2	35 75	3 50	51 75	91 00	89 30	.....	.....
San José (C. R.)	.....	.....	.....	.....	.....	91 55	.....	.....
San Juan (P. R.)	.....	.....	.....	.....	.....	202 41	.....	.....
Santiago (C. V. I.)	10	171 00	36 85	72 34	280 19	348 13	330 00	160 00
Santiago de Cuba	1	.....	.....	.....	.....	.....	105 00	70 00
Santos	.....	6 51	.....	12 47	18 98	.....	413 71	219 02
Shanghai	5	51 00	11 50	329 20	391 70	1,094 50	587 18	76 90
Sierra Leone	2	26 40	9 40	6 00	41 80	72 75	.....	.....
Singapore	4	50 25	.....	9 00	59 25	191 00	672 12	624 53
St. Helena	10	380 00	156 75	144 62	439 37	367 04	495 00	150 78
St. John (N. B.)	19	31 40	26 80	65 00	123 20	107 35	68 00	.....
St. John's (N. F.)	26	96 40	133 90	38 62	268 92	637 46	.....	.....
St. Paul de Loando	6	16 00	2 97	77 80	96 77	1,513 11	405 00	7 10
St. Pierre (Miquelon)	9	21 46	94 76	49 99	166 21	257 23	19 80	.....
St. Thomas (W. I.)	8	16 00	18 50	1,003 46	1,037 96	206 59	1,492 63	766 91
Sydney	2	59 06	.....	32 85	91 91	316 98	376 09	291 98
Tahiti	1	.....	.....	.....	.....	.....	441 00	100 00
Talcahuano	23	251 38	199 30	204 60	655 28	1,097 79	390 00	.....
Tamatave	.....	.....	.....	.....	.....	56 24	.....	.....
Tampico	6	59 50	.....	.....	59 50	.....	.....	.....
Teneriffe	10	230 50	94 15	32 30	356 95	72 80	45 00	.....
Trieste	14	68 16	.....	.....	68 16	.....	612 87	465 15
Trinidad	4	114 00	22 88	3 00	139 88	.....	.....	.....
Turk's Island	.....	.....	.....	.....	.....	174 00	.....	.....
Tuxpan	.....	.....	.....	.....	.....	40 50	.....	.....
Valparaiso	17	160 80	.....	301 20	462 00	3,090 50	390 75	72 43
Vera Cruz	20	116 25	113 39	3 00	232 64	564 46	107 35	65 35
Victoria	29	89 00	40 75	.....	129 75	163 25	90 00	.....
Windsor (N. S.)	3	60 00	.....	63 00	123 00	259 63	.....	.....
Zanzibar	5	318 20	4 00	121 73	443 93	435 73	.....	.....
United States naval paymasters	2	7 09	4 35	.....	11 44	203 32	.....	.....
Masters and owners of vessels	107	.....	.....	1,819 00	1,819 00	1,267 90	.....	.....
Discharged seamen	.....	.....	.....	.....	.....	.....	.....	98 86
Totals	1,100	8,681 84	4,646 78	11,767 78	25,096 40	30,443 95	53,860 73	21,718 33

H.—NUMBER of SEAMEN SENT to the UNITED STATES, with AMOUNT PAID at the TREASURY for PASSAGE, for the fiscal year ended June 30, 1884.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	9	\$90 00	Matanzas	1	\$10 00
Antigua	31	310 00	Mayaguez	8	73 50
Apia	4	40 00	Mazatlan	3	30 00
Auckland	8	80 00	Melbourne	1	10 00
Bahia	12	120 00	Nassau	14	140 00
Barbadoes	28	366 00	Palermo	1	10 00
Belize	5	50 00	Panama	1	10 00
Buenos Ayres	2	20 00	Pernambuco	22	220 00
Cadiz	1	10 00	Pictou	17	170 00
Calcutta	1	10 00	Rio de Janeiro	7	70 00
Cape Town	19	355 25	San Blas	1	10 00
Cienfuegos	7	70 00	Santiago (Cape Verde Islands)	1	10 00
Colon	27	270 00	Santiago de Cuba	2	20 00
Fayal	34	505 00	Sierra Leone	2	20 00
Gibraltar	9	110 00	St. Helena	8	80 00
Guatemala	3	30 00	St. Paul de Loanda	3	30 00
Halifax	44	422 00	St. Thomas (West Indies)	31	310 00
Havana	7	70 00	Sydney	3	30 00
Hong-Kong	1	50 00	Talcahuano	4	40 00
Honolulu	5	50 00	Tampico	5	50 00
Kanagawa	21	210 00	Teneriffe	2	60 00
Kingston (Jamaica)	35	350 00	Trinidad (island)	7	70 00
Leghorn	1	10 00	Turk s Island	4	40 00
Liverpool	35	350 00	Victoria	25	75 00
London	2	20 00	Zanzibar	5	50 00
Marseilles	1	10 00			
Martinique	1	10 00			
			Total	531	5,626 75

RECAPITULATION OF EXHIBITS G AND H.

Amount of extra wages and arrears collected	\$53,860 73	
Amount of extra wages and arrears refunded	21,718 33	
Balance of extra wages and arrears		\$32,142 40
Amount expended for relief of seamen:		
Board and lodging	8,681 84	
Clothing	4,646 78	
Passage to the United States (paid at Treasury)	5,626 75	
Other expenses	11,767 78	
		30,723 15
Excess of extra wages and arrears over relief		1,419 25
Amount of loss by exchange on drafts for relief of seamen		243 16

A.—STATEMENT showing the **CHARACTER** and **AMOUNT** of the **FEEES** and **CHARGES COLLECTED** at each **CONSULATE** (including agencies), for the fiscal year ended June 30, 1884.

Consulates, &c.	Vessels' fees and charges.					Miscellaneous.		
	Shipping and dis- charging crews.	Receiving and de- livering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	Grand total.
Acapulco.....	\$6 00	\$0 70			\$6 70	\$705 50	\$211 00	\$923 20
Aden.....		12 03	\$18 00		30 03	721 00	9 00	760 03
Aix-la-Chapelle.....						2,590 03		2,590 03
Algiers.....		5 18	43 50		48 68	32 50	51 75	132 93
Alicante.....		26 65	35 50		62 15	30 00	33 50	125 65
Amapala.....						215 00		215 00
Amherstburg.....						1,232 50		1,232 50
Amoy.....	87 00	19 89	20 50		127 39	1,122 50		1,249 89
Amsterdam.....	25 00	32 18	88 50	\$38 00	183 68	2,517 50	285 50	2,986 68
Annaberg.....						7,572 50		7,572 50
Antigua.....	50 00	119 36	334 55	15 00	518 91	1,570 00	42 50	2,131 41
Antwerp.....	454 00	379 40	364 50	37 00	1,234 90	2,437 50	509 50	4,181 90
Apia.....	40 00	32 63	86 12	90 00	248 75	10 00	39 50	298 25
Athens.....								
Auckland.....	77 00	123 43	89 50	480 00	769 93	307 50	261 03	1,338 46
Bahia.....	57 00	43 43	349 75		456 18	617 50	378 50	1,446 18
Bangkok.....	3 00	13 90	9 00	79 00	104 90	15 00	17 50	137 40
Baraça de Cuba.....	5 00	376 28	1,481 45	167 00	2,029 73	770 00	911 25	3,710 98
Barbadoes.....	106 00	444 99	943 15	120 00	1,614 14	640 00	328 40	2,582 54
Barcelona.....	21 00	57 70	363 50		442 20	2,102 50	177 50	2,722 20
Barmen.....						8,085 00		8,085 00
Barranquilla.....	3 00	28 66	289 03		320 69	3,824 50	367 49	4,512 68
Basle.....						4,842 00	8 25	4,850 25
Batavia.....	55 00	163 64	148 00	785 00	1,151 64	695 00	156 50	2,003 14
Bathurst.....		7 56	33 56		33 56	2 50	13 74	49 80
Beirut.....			12 50		12 50	87 50	44 00	144 00
Belfast.....			32 50		32 50	11,832 50	*71 04	11,936 04
Belize.....	79 00	139 38	200 00		418 38	300 00	219 00	937 38
Belleville.....						1,832 00	10 50	1,842 50
Bergen.....			7 00		7 00	484 50	73 50	558 00
Berlin.....						15,187 50	87 75	15,275 25
Bermuda.....	2 00	33 22	169 00		204 22	1,225 00	640 50	2,069 72
Berne.....						887 50	14 00	901 50
Birmingham.....						10,500 00	19 76	10,519 76
Bogota.....						2 50	118 50	121 00
Bombay.....	40 00	107 52	106 50	255 00	500 02	330 00	57 50	896 52
Bordeaux.....	32 00	33 22	313 00		378 22	7,750 00	169 00	8,297 22
Bradford.....						19,697 50	5 01	19,702 51
Bremen.....			656 58	345 00	1,001 58	4,135 00	886 85	6,023 43
Breslau.....						1,397 00	5 50	1,402 50
Brindisi.....								
Bristol.....	6 00	32 01	38 50		76 51	522 50	88 00	687 01
Brunswick.....						4,336 50	13 00	4,349 50
Brussels.....						5,860 00		5,860 00
Bucharest.....								
Buda Pesth.....						582 50	243 25	825 75
Buenaventura.....								
Buenos Ayres.....	204 00	424 28	460 84	424 00	1,513 12	855 00	451 50	2,819 62
Cadiz.....	9 00	101 32	221 00	90 00	421 32	2,579 00	80 00	3,080 32
Cairo.....						172 50	33 00	205 50
Calcutta.....	125 00	135 82	622 50	87 60	970 92	5,095 00	830 16	6,896 08
Callao.....	157 00	130 86	124 50	424 74	837 10	57 50	39 56	934 16
Canton.....						1,960 00	25 00	1,985 00
Cape Haytien.....	14 00	332 26	359 50		705 76	585 00	193 00	1,483 76
Cape Town.....	32 00	73 97	30 00		190 97	950 00	501 75	1,642 72
Cardenas.....	7 00	1,059 98	1,681 25		2,748 23	897 50	431 00	4,076 73
Cardiff.....	936 00	532 45	564 25	145 00	2,177 70	1,278 50	102 50	3,558 70
Carthage, Spain.....						147 50	22 50	170 00
Carthagena, U. S. C.....	16 00	90 11	167 00		273 11	742 50	220 50	1,236 11
Castelamare.....		4 34	29 00		33 34	757 50	55 00	845 84
Catania.....			183 50		183 50	1,382 50	87 50	1,653 50
Cayenne.....		20 14	123 00		143 14	10 00	2 50	155 64
Ceylon.....		28 63	59 00		87 63	495 00	4 58	587 21
Chatham.....						4,508 00	23 00	4,531 00
Chefoo.....						57 50		57 50
Chemnitz.....						14,677 50	2 12	14,679 62
Chihuahua.....						66 50	129 50	196 00
Chin-Kiang.....		75 66	139 00		214 66		87 00	301 66

I.—CHARACTER and AMOUNT of the FEES, &c., COLLECTED, &c.—Continued.

Consulates, &c.	Vessels' fees and charges.					Miscellaneous.		
	Shipping and dis- charging crews.	Receiving and de- livering ships' papers.	Bills of health, clearances, other fees.	Extra wages.	Total.	Invoices.	Other fees.	Grand total.
Christiania			\$7 50		\$7 50	\$501 00	\$52 25	\$560 75
Cienfuegos	\$11 00	\$233 65	803 24	\$318 40	1,366 29	1,125 00	234 50	2,725 79
Cindad Bolivar	8 00	11 75	79 63		99 38	167 50	347 50	614 38
Clifton						997 50	80 75	1,078 25
Coaticook						1,833 50	38 00	1,871 50
Cobija								
Cognac						30 00	1 00	31 00
Cologne						2,925 00	4 00	2,929 00
Colou	109 00	602 98	679 50		1,391 48	372 50	951 00	2,714 98
Colonia		16 81			16 81	7 50	34 10	58 41
Collingwood			25 00		25 00	1,462 50	4 50	1,492 00
Constantinople			7 50		7 50	737 50	170 75	915 75
Copenhagen	10 00	5 05	51 00	810 00	876 05	847 50	68 50	1,792 05
Coquimbo	90 00	120 64	85 00	42 86	338 50		2 50	341 00
Cordoba								
Cork	30 00	125 39	58 00	669 19	882 58	187 50	58 00	1,128 08
Corunna		45 49	40 50		85 99	12 50	41 50	139 99
Crefeld						8,755 00		8,755 00
Curacao	132 00	171 58	389 50		693 08	867 50	131 50	1,692 08
Demerara	64 00	287 92	821 19	170 00	1,343 11	422 50	339 50	2,105 11
Denia			15 00		15 00	1,407 50	1 00	1,423 50
Dresden						3,044 99		3,044 99
Dublin	37 00	76 56	14 00		127 56	1,758 00	180 53	2,072 09
Dundee			22 50		22 50	8,298 50	61 00	8,382 00
Dunfermline						4,505 00		4,505 00
Dusseldorf						1,272 50		1,272 50
Elberfeld						3,495 00		3,495 00
Falmouth	25 00	53 29	50 50	150 00	278 79	67 50	7 50	353 79
Fayal	99 00	78 56	262 12	390 00	829 68	65 00	126 00	1,020 68
Florence			17 50		17 50	2,030 00	10 54	2,058 04
Foo Chow	9 00	13 34	11 50		33 84	450 00	6 00	489 84
Fort Erie						1,113 00	8 50	1,121 50
Frankfort-on-the-Main						6,037 50	79 00	6,116 50
Funchal	4 00	21 88	58 00		83 88	70 00	19 00	172 88
Gaboon								
Gaspé Basin						77 50		77 50
Garrucha								
Geneva						1,657 50		1,657 50
Genoa	17 00	19 64	174 00	88 00	298 64	1,415 00	160 00	1,873 64
Ghent						1,082 50	99 50	1,182 00
Gibraltar	27 00	56 08	410 00	75 00	568 08	45 00	122 50	735 58
Glasgow	33 00	36 23	21 50		90 73	12,047 50	760 30	12,898 53
Gloucester		10 86	10 00		20 86	350 00	1 00	371 86
Goderich						3,015 00	175 50	3,190 50
Gorée-Dakar	12 00	23 55	43 00	160 00	238 55	10 00	12 50	261 05
Gottenburg			7 50		7 50	1,849 00	77 50	1,934 00
Guadeloupe	8 00	156 63	580 11		744 74	632 50	135 75	1,512 99
Guatemala	5 00	97 30	144 75		247 05	1,721 00	240 74	2,208 79
Guayaquil	1 00	6 17	2 50		9 67	1,677 50	818 50	2,505 67
Guaymas	8 00	57 89	128 00		193 89	530 00	305 00	1,028 89
Guelph						2,777 00	16 00	2,793 00
Guerrero						140 00	37 00	177 00
Halifax	59 00	155 58	87 75	222 00	524 33	2,547 50	557 00	3,628 83
Hamburg	125 00	100 04	826 50	170 00	1,221 54	8,435 00	797 50	10,454 04
Hamilton, Ontario						2,931 00	88 50	3,019 50
Hankow		49 42	393 00		442 42	72 50	248 00	762 92
Havana	49 00	1,348 72	4,587 10	357 00	6,341 82	13,357 50	1,121 20	20,820 52
Havre	273 00	278 35	707 75		1,259 10	2,397 50	755 25	4,411 85
Helsingfors		15 21			15 21		17 12	32 33
Hobart	11 00	9 13	3 50		23 63	7 50	5 00	36 13
Hong-Kong	753 00	544 34	281 50	571 44	2,150 28	9,032 50	105 50	11,288 28
Honolulu	195 00	984 52	1,485 85	575 00	3,240 37	4,678 50	1,031 90	8,950 77
Horgen						3,360 00		3,360 00
Hull	92 00	74 31	289 50		455 81	757 50	177 00	1,390 31
Hilo								
Iquique	51 00	126 50	232 64	145 00	555 14	145 00	58 00	758 14
Jerusalem						30 00	23 50	53 50
Kanagawa	137 00	232 04	518 50	1,152 00	2,039 54	6,930 00	530 37	9,499 91

I.—CHARACTER and AMOUNT of the FEES, &c., COLLECTED, &c.—Continued.

Consulates, &c	Vessels' fees and charges.					Miscellaneous.		Grand total.
	Shipping and dis- charging crews.	Receiving and de- livering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Kehl.....						\$1,900 00	\$22 00	\$1,922 00
Kingston, Ont.....						3,274 00	98 50	3,372 50
Kingston, Jamaica.....	\$38 00	\$295 64	\$722 00	\$85 00	\$1,140 64	2,457 50	784 80	4,382 94
Laguayra.....	1 00	42 98	177 25		221 23	635 00	610 25	1,466 48
Lambayeque.....	2 00	21 52	11 50		35 02	155 04	26 50	216 56
La Paz, Mexico.....		52 25	3 00		55 25	294 50	55 87	405 62
La Paz, Bolivia.....								
La Rochelle.....						3,135 00	185 00	3,320 00
La Union.....								
Leeds.....						9,232 43		9,232 43
Leghorn.....	6 00	48 32	93 25		147 57	3,155 00	299 50	3,602 07
Leipsic.....						8,675 00	14 50	8,689 50
Leith.....	15 00	10 83	7 50		33 33	2,007 50	62 00	2,102 83
Levuka.....	12 00	16 52	2 50		31 02		6 00	37 02
Lisbon.....	4 00	56 99	214 15		275 14	1,067 50	70 17	1,412 81
Liverpool.....	2,532 00	1,261 54	779 25	7,852 19	11,924 98	26,795 50	4,561 75	43,282 23
London.....	269 00	223 88	572 50	1,579 84	2,645 22	55,192 50	1,324 00	59,161 72
Londonderry.....			52 50		52 50	57 50		110 00
Lyons.....						13,317 51		13,317 51
Madrid.....						5 00	12 54	17 54
Mabé.....		3 05		34 47	37 52			37 52
Malaga.....	3 00	43 44	191 78		238 22	2,404 50	181 00	2,823 72
Malta.....			23 00		23 00	25 00	30 50	78 50
Manchester.....						19,535 00	5 00	19,540 00
Manila.....	133 00	465 82	191 50	326 44	1,116 76	897 50	84 90	2,099 16
Mannheim.....						1,990 00	50 75	2,040 75
Manzanillo.....						87 50		87 50
Maracaibo.....		30 20	38 00		68 20	2,403 00	824 00	3,295 20
Marseilles.....	27 00	34 01	282 86	96 00	439 87	3,417 50	229 19	4,086 56
Martinique.....	18 00	213 41	1,009 24	60 40	1,301 05	392 50	119 50	1,893 05
Matamoros.....		5 38	6 00		11 38	2,139 50	284 25	2,435 13
Matanzas.....	11 00	1,075 23	990 88	1,350 00	3,427 16	740 00	139 50	4,296 68
Mayaguez.....	6 00	169 26	506 36		681 62	415 00	125 50	1,222 12
Mayence.....						3,187 00	5 50	3,142 50
Mazatlan.....	4 00	41 11	155 50	75 00	275 61	230 00	255 25	760 86
Medellin.....							8 00	8 00
Melbourne.....	328 00	379 37	303 22	557 50	1,568 09	367 00	226 80	2,161 89
Merida.....		178 64	296 92		475 56	1,047 50	318 00	1,841 06
Messina.....	9 00	14 50	279 00		302 50	4,660 00	25 51	4,988 01
Mexico.....						2 50	36 50	39 00
Milan.....						1,375 50	1 50	1,377 00
Monrovia.....	6 00	108 63	17 00		131 63	70 00	51 50	253 13
Monterey.....						112 50	6 06	118 56
Montevideo.....	99 00	215 50	494 34	740 00	1,548 84	427 50	559 00	2,535 34
Montreal.....	8 00	5 80	3 50	206 64	223 94	7,514 00	362 50	8,100 44
Morrisburg.....						2,018 00	8 75	2,026 75
Moscow.....						277 50	111 00	388 50
Mozambique.....								
Munich.....						1,715 00	84 50	1,799 50
Muscat.....								
Nagasaki.....	37 00	118 14	28 00	489 00	672 14	102 50	18 50	793 14
Nantes.....	23 00			123 00	146 00	530 00	12 60	688 60
Naples.....	1 00	3 50	121 00	60 00	185 50	1,390 00	44 50	1,620 00
Nassau.....	24 00	413 56	621 50	118 50	1,177 56	602 50	258 62	2,038 68
Newcastle-upon-Tyne.....	42 00	11 90	45 00	40 00	138 90	2,214 50	74 50	2,427 90
New Chwang.....							8 00	8 00
Nice.....			7 50		7 50	414 00	5 00	426 50
Ningpo.....	38 00	10 47	18 00		66 47		13 00	79 47
Nottingham.....						11,632 52		11,632 52
Nuevo Laredo.....						3,025 50		3,025 50
Nuremburg.....						8,172 50	1 00	8,173 50
Odesa.....			2 00		2 00	120 00	68 50	190 50
Osaka and Hiogo.....	70 00	164 44	175 50	903 00	1,312 94	2,857 50	168 69	4,399 13
Ottawa.....						5,833 50	91 00	5,924 50
Padang.....		15 60	32 50		48 10	35 00	5 00	88 10
Pago Pago.....								
Palermo.....		92 99	746 00		838 99	8,120 00	214 50	9,173 49

I.—CHARACTER and AMOUNT of the FEES, &c., COLLECTED, &c.—Continued.

Consulates, &c.	Vessels' fees and charges.					Miscellaneous.		Grand total.
	Shipping and dis- charging crews.	Receiving and de- livering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
Panama	\$2,259 00	\$591 00	\$277 70	\$632 00	\$3,759 70	\$550 00	\$248 75	\$4,558 45
Para	9 00	327 30	536 00		872 30	990 00	720 58	2,552 88
Paramaribo	8 00	54 93	126 25	90 00	279 18	102 50	41 00	422 68
Paris						57,612 50	51 00	57,663 50
Paso del Norte						236 00	745 00	981 00
Patras			47 50		47 50	520 00	64 00	631 50
Pernambuco	37 00	291 13	1,107 75	122 00	1,557 88	653 00	404 15	2,615 03
Pictou	49 00	138 99	112 00	60 00	359 99	692 50	113 25	1,165 74
Piedras Negras						592 50	78 75	671 25
Plymouth			7 50		7 50	127 50	239 50	374 50
Ponce								
Port au Prince	16 00	91 07	151 00	731 60	989 67	357 50	242 00	1,589 17
Port Louis	22 00	39 79	23 00	156 00	234 79	37 50	37 21	315 50
Port Sarnia						2,527 50	442 00	2,969 50
Port Stanley and St. Thomas						3,084 00		3,084 00
Port Stauley, F. I.	5 00	25 55	48 50	54 00	133 05			133 05
Port Hope						2,667 50		2,667 50
Port Rowan						1,276 50		1,276 50
Prague						8,295 50	3,325 01	11,620 51
Prescott						3,634 00	49 50	3,683 50
Presidio del Norte								
Prince Edward Island ..	7 00	7 40	8 00		22 40	1,073 00	115 00	1,310 40
Puerto Cabello	1 00		84 00		85 00	575 00	596 50	1,256 50
Puerto Plata	1 00	6 97	52 00		59 97	222 50	206 50	488 97
Quebec	23 00	26 61		54 00	103 61	2,047 50	50 00	2,201 11
Rheims						2,375 00		2,375 00
Rio Grande	8 00	7 31	91 25		106 56	187 50	88 50	382 56
Rio de Janeiro	155 00	625 17	1,454 00	1,482 90	3,717 07	3,560 00	1,814 00	9,091 07
Rome						565 00	49 00	614 00
Rosario	61 00	147 31	329 74	292 00	830 05	141 00	185 50	1,156 55
Rotterdam	75 00	28 96	84 00	1,728 82	1,916 78	4,542 50	155 58	6,614 86
Rouen	45 00	69 22	135 00		249 22	3,302 50	32 50	3,584 22
Ruatan	6 00	63 97	93 00		162 97	110 00	26 00	298 97
Sagua la Grande	16 00	408 47	733 00		1,157 47	470 00	102 50	1,729 97
Satillo							22 00	22 00
Samana	1 00	3 92	25 50		30 42	35 00	10 01	75 43
San Blas	11 00	14 49	95 00		120 49	77 50	19 50	217 49
San José, Costa Rica		16 62	181 68		198 30	1,601 00	236 50	2,035 80
San Juan de los Reme- dios		234 98	207 50		442 48			442 48
San Juan del Norte								
San Juan del Sur								
San Juan, P. R.	4 00	462 31	631 75		1,098 06	855 00	375 00	2,328 06
San Luis Potosi								
Santander	1 00	38 80	38 00		77 80	72 50	55 00	205 30
Santiago, C. V. I.	82 00	85 05	331 00	330 00	828 05	32 50	28 50	889 05
Santiago de Cuba	15 00	504 50	698 50	105 00	1,323 00	822 00	348 00	2,493 00
Santos	6 00	36 49	294 75	234 00	571 24	952 50	437 00	1,960 74
Shanghai	122 00	255 74	220 50	485 00	1,083 24	4,275 00	148 75	5,506 99
Sheffield						5,237 50		5,237 50
Sherbrooke						4,327 00	2 00	4,329 00
Sierra Leone	8 00	65 05	55 50		128 55	37 50	65 25	231 30
Singapore	81 00	152 65	113 25	234 33	581 23	1,235 00	337 00	2,153 23
Smyrna			67 50		67 50	1,307 50	557 50	1,932 50
Sonneberg						8,465 00	6 01	8,471 01
Sonsonate						522 00	7 00	529 00
Sorel						1,236 00		1,236 00
Southampton			127 50		127 50	82 50	100 50	310 50
St. Bartholomew								
St. Christopher	2 00	56 02	255 00		313 02	592 50	40 00	945 52
St. Denis								
San Domingo	6 00	189 36	404 25		599 61	670 00	467 51	1,737 12
St. Etienne						2,400 00		2,400 00
St. Galle						6,185 00		6,185 00
St. George's	2 00	18 96	481 97		502 93	12 50	78 93	594 36
St. Helena	259 00	81 26	254 25	495 00	1,089 51		39 00	1,128 51

B.—CHARACTER and AMOUNT of the FEES, &c., COLLECTED, &c.—Continued.

Consulates, &c.	Vessels' fees and charges.					Miscellaneous.		Grand total.
	Shipping and discharging crews.	Receiving and delivering ships' papers.	Bills of health, clearances, and other fees.	Extra wages.	Total.	Invoices.	Other fees.	
St. Hyacinthe.						\$3,002 00	\$0 50	\$3,002 50
St. John's, Quebec						4,181 00	124 00	4,305 00
St. John, N. B.	\$6 00	\$503 72	\$127 59	\$68 00	\$705 31	2,819 25	685 00	4,209 56
St. John's, N. F.	9 00	35 68	29 00		73 68	502 50	233 50	809 68
St. Marc		24 27	37 00		61 27	110 00	20 50	191 77
St. Martin	4 00	34 17	157 81		195 98	77 50	14 00	287 48
St. Paul de Loando	100 00	30 08	53 50	405 00	588 58	27 50		616 08
St. Pierre		15 20			15 20		117 50	132 70
St. Petersburg			45 00		45 00	638 00	100 75	738 75
St. Stephen		7 43	2 00		9 43	271 00	25 50	305 93
St. Thomas	54 00	323 36	303 00	501 00	1,181 36	402 50	276 50	1,860 36
Stanbridge						3,079 50	3 25	3,082 75
Stettin			30 00		30 00	1,194 50	210 00	1,434 50
Stockholm		5 96	15 00		20 96	1,287 50	153 50	1,441 96
Stuttgart						1,790 00	66 75	1,856 75
Sydney	632 00	738 11	658 00	253 00	2,281 11	942 50	403 00	3,626 61
Tahiti	26 00	66 44	76 00	425 00	593 44	137 50	415 00	1,145 94
Talcahuano.	385 00	122 05	227 00	390 00	1,124 03		21 00	1,145 03
Tamatave		22 57	2 50		25 07	22 50	15 86	63 43
Tampico	20 00	76 35	230 50		326 85	120 00	81 50	528 35
Tangier						30 00	3 03	33 03
Teheran							2 90	2 90
Teneriffe	62 00	25 88	116 55	45 00	249 43	105 00	102 00	456 43
Tetuan								
Three Rivers						2,036 00		2,036 00
Tien-Tsin	18 00	27 20	12 00		57 20	558 25	10 00	625 45
Toronto						4,667 50	90 50	4,758 00
Trieste	16 00	32 33	195 00	80 00	323 33	2,020 00	376 51	2,619 84
Trinidad (island)	49 00	339 18	960 46		1,348 64	782 50	352 50	2,483 64
Tunstall						7,367 51		7,367 51
Turin						242 50	6 00	248 50
Turk's Island.	10 00	417 45	199 25		626 70	302 50	143 00	1,072 20
Tuxpan.		49 41	94 50		143 91	312 50	49 00	505 41
Valparaiso	240 00	428 16	285 50	374 32	1,327 98	318 50	208 50	1,854 98
Venice						612 50	46 00	658 50
Vera Cruz	31 00	670 19	748 75	75 00	1,524 94	2,865 00	474 00	4,863 94
Verviers and Liege						2,012 50		2,012 50
Victoria	3 00	294 80	231 50	90 00	619 30	999 00	832 50	2,450 80
Vienna			17 00		17 00	7,087 50	2,902 99	10,007 49
Warsaw						5 00	7 50	12 50
Windsor, N. S.	27 00	614 54	12 50		654 44	2,337 50	221 54	3,213 48
Windsor, Ontario						3,249 25	111 50	3,460 75
Winnipeg						831 50	20 00	851 50
Woodstock						731 50	3 00	734 50
Zacatecas								
Zanzibar	1 00	47 35	31 50		79 85	260 00	15 00	354 85
Zurich						3,880 00	8 27	3,888 27
Totals	14,044 00	27,459 26	49,528 60	33,838 18	124,870 04	747,515 78	57,232 63	929,618 45

RECAPITULATION.

Vessels' fees and charges:	
Shipping and discharging crews	\$14,044 00
Receiving and delivering ships' papers	27,459 26
Bills of health, clearances, and other fees	49,528 60
Extra wages	33,838 18
Total from vessels	\$124,870 04
Miscellaneous fees:	
Invoices	747,515 78
Other fees	57,232 63
Total	\$804,748 41
Total	\$929,618 45

II.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED and CASH DEPOSITED, for the fiscal year ended June 30, 1884.

District.	Stamps and assessments.	Cash deposited.	Remarks.
First Alabama (old)	\$166 38	\$1,739 92	First and second districts consolidated August 15, 1883.
Second Alabama (old)	1,853 39	3,462 37	
Alabama (new)	141,968 71	80,454 26	
Total	143,987 48	85,656 55	
Arizona	257 52	3,769 73	Consolidated with New Mexico September 5, 1883.
Arkansas	146,405 59	90,819 19	
First California	3,492,516 92	3,098,098 62	
Fourth California	332,285 89	283,238 03	
Total	3,824,802 81	3,381,332 25	
Colorado (old)	12,179 13	20,918 02	Wyoming attached August 15, 1883.
Colorado (new)	241,260 11	175,081 43	
Total	253,439 24	195,999 50	
First Connecticut (old)	32,858 86	31,793 84	First and second districts consolidated September 1, 1883.
Second Connecticut (old)	36,222 19	40,093 32	
Connecticut (new)	443,403 53	356,062 30	
Total	512,484 58	427,949 46	
Dakota	1,177 62	9,905 32	Consolidated with Nebraska August 20, 1883.
Delaware	220,872 07	210,327 24	
Florida	189,303 99	174,884 17	
Second Georgia (old)	4,911 80	25,896 44	The second and third districts consolidated August 7, 1883.
Third Georgia (old)	660 92	3,745 25	
Fourth Georgia (old)		135 63	
Georgia (new)	476,242 81	352,690 96	
Total	481,815 53	382,468 28	
Idaho	238 74	5,262 98	
First Illinois	8,564,644 87	8,446,073 80	The second and third districts were consolidated August 1, 1883, forming the new second district.
Second Illinois (old)	16,982 90	18,790 17	
Second Illinois (new)	252,358 30	209,331 57	
Third Illinois (old)	14 96	3,457 45	The seventh and eighth districts were consolidated September 1, 1883, forming the new eighth district.
Fourth Illinois	468,651 73	432,650 47	
Fifth Illinois	14,315,219 51	13,081,543 92	
Seventh Illinois (old)	272 84	5,007 96	
Eighth Illinois (old)	7,364 57	134,132 82	
Eighth Illinois (new)	1,099,562 98	790,911 15	
Thirteenth Illinois	538,319 16	450,287 20	
Total	25,263,391 82	23,572,186 51	
First Indiana (old)	177 13	15,520 58	The first district consolidated with the seventh August 1, 1883. The fourth district consolidated with the sixth August 1, 1883.
Fourth Indiana (old)	340,969 23	228,060 58	
Sixth Indiana (old)	24,223 03	15,207 41	
Sixth Indiana (new)	4,326,087 59	3,319,944 89	The tenth district consolidated with the eleventh August 7, 1883.
Seventh Indiana (old)	149,286 21	136,980 57	
Seventh Indiana (new)	1,501,469 85	1,679,276 43	
Tenth Indiana (old)	3,026 47	14,021 07	
Eleventh Indiana (old)	4,524 52	4,385 90	
Eleventh Indiana (new)	635,973 23	207,813 52	
Total	6,985,237 26	5,621,210 95	
Second Iowa (old)	21,588 41	23,012 08	The fifth district was incorporated with other districts August 20, 1883.
Second Iowa (new)	2,777,536 99	2,296,573 97	
Third Iowa	245,098 91	220,613 05	
Fourth Iowa (old)	2,547 47	14,568 85	
Fourth Iowa (new)	119,890 56	77,657 90	
Fifth Iowa (old)	4,354 98	129,331 05	
Total	3,171,017 32	2,755,756 90	
Kansas	232,971 16	167,555 99	

K.—INTERNAL-REVENUE STAMPS and ASSESSMENTS, &c.—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Second Kentucky	\$3, 519, 338 07	\$2, 081, 348 14	The ninth district consolidated with other districts August 7, 1883.
Fifth Kentucky	14, 556, 446 97	8, 626, 352 49	
Sixth Kentucky	5, 783, 459 20	4, 263, 344 24	
Seventh Kentucky (old)	496, 786 75	243, 598 67	
Seventh Kentucky (new)	4, 348, 894 06	2, 452, 151 65	
Eighth Kentucky (old)	99, 654 96	35, 119 75	
Eighth Kentucky (new)	1, 558, 043 82	854, 113 92	
Ninth Kentucky	12, 399 92	13, 381 95	
Total	30, 375, 023 75	18, 569, 360 81	
Louisiana	709, 647 27	560, 184 89	The third and fourth districts consolidated August 1, 1883.
Maine	67, 124 65	56, 599 19	
Third Maryland	451, 844 39	212, 697 56	
Fourth Maryland	1, 054 50	11, 628 54	
Maryland	3, 674, 219 55	2, 922, 393 82	The third and fifth districts consolidated August 1, 1883, forming the new third district.
Total	4, 126, 618 44	3, 146, 719 92	
Third Massachusetts (old)	149, 012 59	118, 393 43	
Third Massachusetts (new)	2, 122, 979 56	1, 918, 679 78	
Fifth Massachusetts (old)	45, 257 71	65, 722 22	
Tenth Massachusetts	360, 674 28	293, 794 62	The third and sixth districts abolished August 7, 1882, being consolidated with other districts.
Total	2, 677, 924 14	2, 396, 590 05	
First Michigan (old)	60, 458 70	86, 524 53	
First Michigan (new)	1, 185, 444 89	1, 115, 901 33	
Third Michigan	12, 003 26	15, 146 52	
Fourth Michigan (old)	39, 024 70	15, 186 00	
Fourth Michigan (new)	184, 847 73	165, 097 95	
Sixth Michigan	16, 387 69	19, 756 85	The first and second districts consolidated August 7, 1883.
Total	1, 498, 163 97	1, 417, 613 18	
First Minnesota	14, 398 15	12, 785 86	
Second Minnesota	32, 485 34	38, 493 49	
Minnesota	522, 775 58	439, 682 21	The first and second districts consolidated August 1, 1883, forming new first district.
Total	569, 659 07	490, 961 56	
Mississippi	66, 612 24	49, 883 73	
First Missouri (old)	252, 181 93	362, 213 97	
First Missouri (new)	6, 150, 785 05	4, 633, 213 56	The fifth and sixth districts consolidated August 7, 1883, forming new sixth district.
Second Missouri (old)	1, 064 80	4, 707 35	
Fourth Missouri	287, 717 74	268, 191 79	
Fifth Missouri (old)	4, 003 58	8, 807 13	
Sixth Missouri (old)	21, 844 20	110, 916 84	
Sixth Missouri (new)	1, 108, 472 25	1, 090, 240 55	
Total	7, 826, 069 55	6, 478, 291 19	Idaho and Utah attached to Montana August 20, 1883.
Montana (old)	5, 893 77	6, 936 55	
Montana (new)	177, 195 88	116, 291 97	
Total	183, 089 65	123, 278 52	Dakota attached to Nebraska August 20, 1883.
Nebraska (old)	82, 392 54	153, 668 18	
Nebraska (new)	1, 678, 969 21	1, 362, 134 80	
Total	1, 761, 361 75	1, 515, 802 98	Nevada attached to the fourth district of California October 1, 1883.
Nevada	1, 175 22	4, 626 44	
New Hampshire	432, 408 09	389, 953 89	
First New Jersey	154, 604 70	130, 666 55	
Third New Jersey	565, 015 50	491, 159 03	
Fifth New Jersey	3, 298, 188 53	2, 858, 372 71	
Total	4, 017, 808 73	3, 480, 198 29	

K.—INTERNAL-REVENUE STAMPS and ASSESSMENTS, &c.—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
New Mexico (old)	\$612 54	\$4, 740 11	Arizona attached to New Mexico September 5, 1883.
New Mexico (new)	126, 854 78	63, 793 20	
Total	127, 467 32	68, 533 31	
First New York	3, 146, 400 13	2, 685, 803 96	The eleventh and twelfth districts were consolidated with other districts August 1, 1883.
Second New York	1, 706, 042 43	1, 576, 683 43	
Third New York	4, 985, 674 42	4, 955, 927 46	
Eleventh New York	423 66	14, 735 48	
Twelfth New York	47, 864 31	54, 953 52	
Fourteenth New York (old)	55, 158 22	40, 028 23	The twenty-first, twenty-fourth, and twenty-sixth districts consolidated July 25, 1883, forming new twenty-first district.
Fourteenth New York (new)	715, 691 69	595, 363 83	
Fifteenth New York (old)	44, 335 79	24, 527 69	
Fifteenth New York (new)	878, 891 25	750, 783 30	
Twenty-first New York (old)	11, 089 43	19, 781 43	
Twenty-first New York (new)	1, 009, 863 59	865, 502 29	The twenty-eighth and thirtieth districts consolidated August 7, 1883, forming new twenty-eighth district.
Twenty-fourth New York (old)	28, 897 93	41, 821 21	
Twenty-sixth New York (old)	15, 046 18	17, 540 32	
Twenty-eighth New York (old)	134, 973 34	70, 783 58	
Twenty-eighth New York (new)	2, 172, 978 79	1, 943, 864 40	
Thirtieth New York (old)	244, 173 51	115, 059 65	
Total	15, 197, 504 67	13, 773, 159 78	
Second North Carolina (old)	27 47	1, 717 87	The second district was incorporated with the fourth and fifth districts July 21, 1883.
Fourth North Carolina (old)	46, 870 11	24, 916 28	
Fourth North Carolina (new)	513, 176 96	494, 852 80	
Fifth North Carolina (old)	51 88	44, 243 16	
Fifth North Carolina (new)	926, 477 90	711, 239 15	
Sixth North Carolina	606, 691 71	483, 580 24	
Total	2, 093, 296 03	1, 760, 609 00	
First Ohio	10, 482, 129 07	9, 826, 123 39	The third and sixth districts consolidated August 1, 1883, forming the new sixth district.
Third Ohio (old)	127, 592 08	69, 097 55	
Fourth Ohio (old)	3, 058 02	7, 645 67	
Sixth Ohio (old)	1, 841 74	13, 251 56	
Sixth Ohio (new)	1, 196, 359 47	1, 001, 553 41	
Seventh Ohio (old)	56, 188 25	24, 159 86	The seventh consolidated with the eleventh August 1, 1883.
Tenth Ohio (old)	98, 613 88	53, 088 15	
Tenth Ohio (new)	687, 674 98	605, 660 69	
Eleventh Ohio (old)	90, 773 46	18, 228 48	
Eleventh Ohio (new)	1, 245, 642 38	1, 104, 766 75	
Fifteenth Ohio (old)	5, 563 17	10, 507 53	The fifteenth and eighteenth districts consolidated August 1, 1883.
Eighteenth Ohio (old)	52, 287 96	56, 752 79	
Eighteenth Ohio (new)	807, 701 44	728, 570 81	
Total	14, 855, 445 90	13, 519, 408 64	
Oregon (old)	17, 959 32	11, 309 53	Washington Territory attached September 1, 1883.
Oregon (new)	171, 063 43	117, 352 10	
Total	189, 022 75	128, 661 63	
First Pennsylvania (old)	323, 191 29	286, 591 00	The eighth incorporated with other districts August 15, 1883.
First Pennsylvania (new)	2, 869, 227 01	2, 662, 385 02	
Eighth Pennsylvania (old)	57, 682 22	62, 264 09	
Ninth Pennsylvania (old)	152, 097 32	113, 498 27	
Ninth Pennsylvania (new)	1, 173, 902 05	1, 137, 585 30	
Twelfth Pennsylvania (old)	48, 636 35	41, 404 88	The fourteenth and sixteenth incorporated with other districts August 15, 1883.
Twelfth Pennsylvania (new)	456, 798 49	397, 244 78	
Fourteenth Pennsylvania (old)	15, 368 80	28, 849 50	
Sixteenth Pennsylvania (old)	45, 990 43	32, 264 38	
Nineteenth Pennsylvania (old)	7, 463 44	7, 278 51	
Nineteenth Pennsylvania (new)	210, 228 03	132, 237 55	
Twentieth Pennsylvania (old)	82 63	4, 303 47	
Twenty-second Pennsylvania (old)	261, 478 61	247, 429 44	
Twenty-second Pennsylvania (new)	2, 274, 881 17	1, 681, 605 89	
Twenty-third Pennsylvania (old)	150, 450 78	98, 892 91	
Twenty-third Pennsylvania (new)	1, 444, 375 12	950, 925 91	
Total	9, 491, 853 74	7, 884, 700 90	
Rhode Island	142, 702 32	130, 468 11	

K.—INTERNAL-REVENUE STAMPS and ASSESSMENTS, &c.—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
First South Carolina (old).....		\$275 95	
South Carolina.....	\$118,238 44	93,624 44	
Total.....	118,238 44	93,900 39	
Second Tennessee (old).....	19,889 52	12,063 64	
Secoud Tennessee (new).....	156,229 51	98,604 79	
Fifth Tennessee (old).....	195,054 10	93,263 42	The fifth and eighth districts were consolidated August 10, 1883, forming new fifth district.
Fifth Tennessee (new).....	1,180,127 87	1,042,213 43	
Eighth Tennessee (old).....	5,577 86	4,469 26	
Total.....	1,556,878 86	1,250,614 54	
First Texas.....	52,794 30	72,654 53	
Third Texas.....	91,050 65	65,267 52	
Fourth Texas.....	95,337 05	72,811 90	
Total.....	239,182 00	210,733 95	
Utah (old).....	9,069 09	4,560 49	
Vermont.....	33,796 60	30,713 31	
Second Virginia (old).....	63,990 28	45,855 56	
Second Virginia (new).....	1,975,679 48	1,494,414 09	
Third Virginia (old).....	173,437 83	139,641 47	Third and fifth districts were incorporated with other districts August 15, 1883.
Fourth Virginia (old).....	231,611 01	97,392 94	
Fourth Virginia (new).....	1,195,701 51	631,718 51	
Fifth Virginia (old).....	16,290 22	100,278 53	
Sixth Virginia (old).....	22,176 23	23,842 98	
Sixth Virginia (new).....	972,251 85	702,425 81	
Total.....	4,651,138 41	3,235,569 89	
Washington (old).....	4,332 53	7,887 37	Attached to Oregon September 1, 1883.
First West Virginia (old).....	24,925 53	26,010 57	The first and second districts consolidated August 1, 1883.
Second West Virginia (old).....	6,757 53	15,236 09	
West Virginia.....	807,702 94	518,320 81	
Total.....	839,386 00	559,568 37	
First Wisconsin.....	2,774,398 89	2,400,454 71	
Secoud Wisconsin.....	170,791 85	155,461 97	
Third Wisconsin.....	287,758 44	252,114 93	
Sixth Wisconsin.....	224,565 74	188,508 34	
Total.....	3,457,514 92	2,996,539 95	
Wyoming (old).....	41 30	1,202 68	Attached to Colorado August 15, 1883

L.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED for the fiscal year ended June 30, 1884, and CASH DEPOSITED for the fiscal years 1883 and 1884, in each State.

State.	Stamps and assessments.	Cash deposited, 1884.	Cash deposited, 1883.
Alabama	\$143,987 48	\$85,656 55	\$112,118 86
Arizona	257 52	3,769 73	41,051 89
Arkansas	146,405 59	90,819 19	97,521 29
California	3,824,802 81	3,381,332 25	4,002,796 64
Colorado	253,439 24	195,999 50	216,100 47
Connecticut	512,464 58	427,949 46	509,895 13
Dakota	1,177 62	9,905 32	88,256 08
Delaware	220,872 07	210,327 24	293,636 48
Florida	189,303 99	174,884 17	251,613 92
Georgia	461,815 53	382,468 28	398,751 26
Idaho	238 74	5,262 98	34,588 68
Illinois	25,263,391 82	23,572,186 51	25,996,595 00
Indiana	6,985,237 26	5,621,210 95	5,586,693 88
Iowa	3,171,017 32	2,755,756 90	4,071,975 30
Kansas	232,971 16	167,555 99	239,225 39
Kentucky	30,375,023 75	18,569,360 81	15,385,689 22
Louisiana	709,647 27	560,184 89	739,808 34
Maine	67,124 65	56,599 19	72,893 32
Maryland	4,126,618 44	3,146,719 92	3,431,852 24
Massachusetts	2,677,924 14	2,396,590 05	2,753,661 97
Michigan	1,498,163 97	1,417,613 18	1,884,220 40
Minnesota	569,659 07	490,961 56	538,151 27
Mississippi	66,612 24	49,883 73	77,631 64
Missouri	7,826,069 55	6,478,291 19	7,671,792 86
Montana	183,089 65	123,278 52	75,542 81
Nebraska	1,761,361 75	1,515,802 98	1,320,517 23
Nevada	1,175 22	4,626 44	40,308 22
New Hampshire	432,408 09	389,953 89	351,366 60
New Jersey	4,017,808 73	3,480,198 29	5,424,428 79
New Mexico	127,467 32	68,533 31	53,172 29
New York	15,197,504 67	13,773,159 78	17,967,911 57
North Carolina	2,093,296 03	1,760,609 00	2,379,141 75
Ohio	14,855,445 90	13,519,408 64	15,712,020 36
Oregon	189,022 75	128,661 63	101,097 75
Pennsylvania	9,491,853 74	7,884,700 90	8,732,447 01
Rhode Island	142,702 32	130,468 11	395,319 43
South Carolina	118,238 44	93,900 39	118,045 06
Tennessee	1,556,878 86	1,250,614 54	1,175,557 65
Texas	239,182 00	210,733 95	277,370 53
Utah	9,069 09	4,560 49	53,895 10
Vermont	33,796 60	30,713 81	46,092 80
Virginia	4,651,138 41	3,235,569 89	5,078,021 44
Washington	4,332 53	7,887 37	48,760 12
West Virginia	839,386 00	559,568 37	560,397 73
Wisconsin	3,457,514 92	2,996,539 95	3,193,200 96
Wyoming	41 30	1,202 68	19,705 82
Total	148,746,960 13	121,421,981 97	137,622,842 55

III.—INTERNAL-REVENUE EXPENSES for the fiscal year ended June 30, 1884.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, and other expenses.			
First Alabama (old)	\$275 10	\$914 64					\$1,189 74
Second Alabama (old)	275 20	1,283 27	\$48 92	\$38 00	\$208 00		1,853 39
Alabama	2,413 84	15,407 39	351 08	498 68	2,284 50	\$1,897 45	22,852 94
Total	2,964 14	17,605 30	400 00	536 68	2,492 50	1,897 45	25,896 07
Arizona	425 92	727 29	120 59	97 74		106 20	1,477 74
Arkansas	2,750 00	12,734 93		153 55	12,057 09	703 00	28,398 48
First California	4,500 00	33,744 51		783 10	21,532 00	24,431 26	84,990 87
Fourth California	3,093 75	21,784 75	1,280 00	356 59	5,569 00	7,076 29	39,760 38
Total	7,593 75	55,529 26	1,280 00	1,139 69	27,101 00	32,107 55	124,751 25
Colorado (old)	337 28	1,389 10	134 55				1,860 93
Colorado (new)	2,633 19	12,694 40	965 45	133 08		1,682 79	18,108 91
Total	2,970 47	14,083 50	1,100 00	133 08		1,682 79	19,969 84
First Connecticut	484 38	1,422 85	33 34	3 00	424 00		2,867 57
Second Connecticut	505 40	1,364 20	52 35	20 78			1,942 73
Connecticut	2,910 40	13,171 41	375 00	225 80	2,080 00	4,618 45	23,381 06
Total	3,900 18	15,958 46	460 69	249 58	2,504 00	4,618 45	27,691 36
Dakota	373 56	1,075 15	64 51	40 14			1,553 36
Delaware	2,875 00	9,081 75	286 95	78 94		1,648 05	13,970 69
Florida	3,000 00	10,277 85	588 05	63 85			13,929 75
Second Georgia	314 15	2,656 79	10 03		3,222 00		6,202 97
Third Georgia	226 23	1,474 50			93 00		1,793 73
Georgia	3,035 67	35,965 74	89 99	417 30	39,029 00	9,113 14	87,650 84
Total	3,576 05	40,097 03	100 02	417 30	42,344 00	9,113 14	95,647 54
Idaho	322 65	516 31	49 76	71 20	104 00	62 41	1,126 33
First Illinois	4,500 00	24,866 68		155 79	32,392 00	41,225 71	103,140 18
Second Illinois (old)	242 20	412 50	27 33		104 00		786 03
Second Illinois (new)	2,747 30	8,665 76	377 82	154 75	1,148 00	611 14	13,704 77
Third Illinois	139 50	428 46	43 30	8 00			669 26
Fourth Illinois	3,500 00	11,818 97	562 70	50 79	4,504 00	3,087 83	23,524 29
Fifth Illinois	4,500 00	15,387 93	1,275 00	265 75	53,886 00	52,269 05	127,583 73
Seventh Illinois	358 00	456 80	20 00	12 70			847 50
Eighth Illinois (old)	695 00	1,790 60			1,238 00		3,723 60
Eighth Illinois (new)	3,715 70	10,891 93		225 45	5,372 00	5,156 32	25,361 40
Thirteenth Illinois	3,500 00	14,245 85		175 24	3,852 00	3,426 66	25,199 75
Total	23,947 70	88,965 48	2,306 15	1,048 47	102,392 00	105,776 71	324,540 51
First Indiana	242 20	588 00		5 00	286 00		1,071 20
Fourth Indiana	379 10	598 10	26 83	4 00	1,494 00		2,496 03
Sixth Indiana (old)	242 20	454 80		4 00	286 00		987 00
Sixth Indiana (new)	4,120 90	10,609 08	210 42	391 20	29,480 00	19,859 91	64,671 51
Seventh Indiana (old)	379 10	643 50	52 40		560 00		1,635 00
Seventh Indiana (new)	4,120 90	11,650 06	620 98	187 57	9,137 00	11,916 42	37,632 93
Tenth Indiana	263 90	503 41	15 05	24 78			807 14
Eleventh Indiana (old)	226 23	382 67	9 97	6 25	36 00		661 12
Eleventh Indiana (new)	2,698 32	8,752 64	270 65	185 41	2,338 00	2,259 14	16,504 16
Total	12,672 85	34,132 26	1,200 30	808 21	43,617 00	34,035 47	126,466 09
Second Iowa (old)	373 61	629 06	50 96				1,053 66
Second Iowa (new)	3,888 54	11,276 43	324 03	194 59	9,256 00	8,925 45	33,865 04
Third Iowa	2,875 00	8,951 97		209 28		937 96	12,954 21
Fourth Iowa (old)	356 66	799 27	42 79				1,198 72
Fourth Iowa (new)	2,160 32	5,094 57	323 73	122 18		1,747 86	9,448 66
Fifth Iowa (old)	611 44	1,333 49			768 00		2,712 93
Total	10,265 60	28,064 79	741 51	526 05	10,024 00	11,611 27	61,233 22
Kansas	2,750 00	12,534 25	500 00	97 51	2,416 00	400 35	18,698 11

M.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1884—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, and other expenses.			
Second Kentucky	\$4,500 00	\$18,700 29	\$840 00	\$243 28	\$65,161 00	\$21,805 18	\$111,249 75
Fifth Kentucky	4,500 00	31,768 77	300 00	903 34	207,659 00	68,821 04	313,952 15
Sixth Kentucky	4,500 00	14,826 37	.....	267 77	55,638 00	33,753 86	108,986 00
Seventh Kentucky (old)	452 47	1,887 64	75 29	.....	6,772 00	.....	8,687 40
Seventh Kentucky (new)	4,047 56	17,724 45	545 21	267 64	67,796 00	20,439 45	110,820 31
Eighth Kentucky (old)	326 77	861 39	45 46	.....	3,544 00	.....	4,777 62
Eighth Kentucky (new)	3,935 12	11,795 68	404 54	549 43	58,082 00	8,455 67	83,222 44
Ninth Kentucky	276 50	544 29	36 11	.....	1,001 00	.....	1,857 90
Total	22,538 42	97,608 88	2,246 61	2,231 46	465,653 00	153,275 20	743,553 57
Louisiana	3,875 00	29,194 17	.....	178 84	.....	7,193 21	40,441 22
Maine	2,500 00	6,687 20	.....	45 36	.....	.....	9,232 56
Third Maryland (old)	379 10	2,772 80	42 10	.....	1,592 00	.....	4,786 00
Fourth Maryland (old)	231 66	645 98	21 10	3 25	1,046 00	.....	1,947 99
Maryland	4,120 90	35,822 50	641 10	213 18	30,341 00	30,884 71	102,023 39
Total	4,731 66	39,241 28	704 30	216 43	32,979 00	30,884 71	108,757 38
Third Massachusetts (old)	379 10	1,490 80	.....	.....	496 00	.....	2,365 90
Third Massachusetts (new)	4,120 90	23,724 18	.....	257 24	16,172 00	18,439 87	62,714 19
Fifth Massachusetts	3,337 00	1,006 40	42 10	10 00	868 00	.....	2,263 50
Tenth Massachusetts	3,125 00	7,968 10	430 02	174 11	2,720 00	1,954 78	16,372 01
Total	7,962 00	34,189 48	472 12	441 35	20,256 00	20,394 65	83,715 60
First Michigan (old)	427 31	1,151 12	110 63	.....	.....	.....	1,689 06
First Michigan (new)	4,047 56	19,225 58	989 37	251 64	.....	2,426 27	26,940 42
Fourth Michigan	276 44	584 08	25 08	26 80	.....	.....	912 40
Fourth Michigan (old)	276 50	400 00	.....	.....	.....	.....	676 50
Fourth Michigan (new)	2,585 98	6,104 81	.....	117 79	.....	828 96	9,637 54
Sixth Michigan (old)	289 06	599 22	32 70	54 35	.....	.....	975 33
Total	7,902 85	28,064 81	1,157 78	450 58	.....	3,255 23	40,831 25
First Minnesota (old)	251 36	621 35	14 56	10 00	.....	.....	897 27
Second Minnesota (old)	339 33	930 11	.....	.....	.....	.....	1,269 44
Minnesota	3,260 63	13,867 85	.....	259 50	.....	2,804 98	20,192 96
Total	3,851 32	15,419 31	14 56	269 50	.....	2,804 98	22,359 67
Mississippi	2,750 00	16,989 40	480 00	149 04	.....	142 03	20,510 47
First Missouri (old)	379 10	1,891 80	177 30	8 55	1,120 00	.....	3,576 75
First Missouri (new)	4,120 90	24,976 60	1,395 65	483 77	15,065 00	28,391 52	74,433 44
Second Missouri (old)	200 07	427 05	15 20	29 42	125 00	.....	796 74
Fourth Missouri	3,000 00	7,613 70	400 00	101 31	939 00	120 10	12,254 11
Fifth Missouri (old)	238 77	651 22	29 89	5 70	312 00	.....	1,237 58
Sixth Missouri (old)	452 48	1,015 70	105 52	.....	1,158 00	.....	2,731 70
Sixth Missouri (new)	4,047 51	14,934 35	944 48	238 45	16,435 00	8,814 41	45,414 20
Total	12,438 83	51,590 42	3,068 04	867 20	35,154 00	37,326 03	140,444 52
Montana (old)	339 68	1,003 90	54 10	.....	.....	.....	1,397 68
Montana (new)	3,024 53	12,849 97	907 23	364 28	1,028 00	1,197 77	19,371 78
Total	3,364 21	13,853 87	961 33	364 28	1,028 00	1,197 77	20,769 46
Nebraska (old)	611 44	1,100 52	.....	.....	576 00	.....	2,287 96
Nebraska (new)	3,888 54	12,868 71	.....	206 57	6,020 00	6,761 10	29,744 92
Total	4,499 98	13,969 23	.....	206 57	6,596 00	6,761 10	32,032 88
Nevada	562 50	918 75	77 80	15 06	.....	.....	1,574 11
New Hampshire	3,375 00	5,300 00	.....	94 18	1,464 00	1,082 69	11,315 87
First New Jersey	2,750 00	8,000 00	500 00	97 90	.....	1,275 77	12,623 67
Third New Jersey	3,625 00	9,500 00	430 00	77 55	3,692 00	3,663 54	20,988 09
Fifth New Jersey	4,500 00	21,500 00	.....	186 57	.....	2,201 45	28,388 02
Total	10,875 00	39,000 00	930 00	362 02	3,692 00	7,140 76	61,999 78

M.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1884—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, and other expenses.			
New Mexico (old)	\$425 96	\$825 00	\$125 14	\$18 00	.....	.....	\$1,394 10
New Mexico (new)	2,256 79	6,790 76	574 59	319 86	.....	\$343 69	10,285 60
Total	2,682 75	7,615 76	699 73	337 86	.....	343 69	11,679 79
First New York	4,500 00	33,335 70	4,150 00	314 02	7,136 00	13,290 93	62,926 65
Second New York	4,500 00	28,409 86	.....	195 45	.....	24,813 66	57,418 97
Third New York	4,500 00	38,287 06	3,750 00	384 83	.....	4,529 17	51,451 06
Eleventh New York	231 60	589 52	29 50	.....	.....	.....	850 62
Twelfth New York	315 90	1,041 59	42 10	62 50	.....	.....	1,462 09
Fourteenth New York (old)	294 80	793 89	51 50	.....	.....	.....	1,140 19
Fourteenth New York (new)	3,548 60	14,214 53	210 25	465 45	.....	4,367 35	22,806 18
Fifteenth New York (old)	263 20	441 48	46 30	.....	.....	.....	750 98
Fifteenth New York (new)	3,777 50	13,063 09	549 50	127 18	.....	870 92	18,388 19
Twenty-first New York (old)	203 80	387 82	.....	.....	.....	.....	591 62
Twenty-first New York (new)	4,089 72	18,965 02	560 88	372 33	1,748 00	4,852 78	30,588 73
Twenty-fourth New York	252 72	532 07	48 28	4 28	.....	.....	837 35
Twenty-sixth New York	195 65	419 63	21 20	15 58	.....	.....	652 06
Twenty-eighth New York (old)	402 22	1,251 69	135 72	8 98	.....	.....	1,798 61
Twenty-eighth New York (new)	4,047 51	23,231 31	1,264 31	394 74	7,304 00	13,773 84	50,015 71
Thirtieth New York	452 47	1,487 81	.....	.....	576 00	.....	2,516 28
Total	31,575 69	176,652 07	10,859 54	2,345 34	16,764 00	65,998 65	304,195 29
Second North Carolina	260 87	688 71	12 50	5 07	.....	.....	967 15
Fourth North Carolina (old)	190 22	1,271 01	.....	1 80	.....	.....	1,463 03
Fourth North Carolina (new)	3,428 05	31,056 72	.....	570 76	9,539 00	4,872 44	49,466 97
Fifth North Carolina (old)	224 18	1,048 86	38 04	.....	72 00	.....	1,383 08
Fifth North Carolina (new)	3,782 61	26,899 57	720 52	418 42	48,476 00	6,934 86	87,231 92
Sixth North Carolina	3,625 00	35,648 77	710 00	853 36	162,664 00	15,096 41	218,597 54
Total	11,510 93	96,613 64	1,481 06	1,849 41	220,751 00	26,903 65	359,109 69
First Ohio	4,500 00	27,062 57	2,557 12	473 94	48,668 00	78,638 45	161,900 08
Third Ohio	347 50	1,046 71	89 00	38 50	248 00	.....	1,769 71
Fourth Ohio	210 60	458 95	17 55	12 00	156 00	.....	855 10
Sixth Ohio (old)	231 66	379 10	12 50	.....	416 00	.....	1,039 26
Sixth Ohio (new)	4,120 90	12,689 80	974 20	150 33	7,228 00	4,461 80	29,625 03
Seventh Ohio (old)	211 95	525 01	67 00	2 75	.....	.....	806 71
Tenth Ohio (old)	326 40	1,044 50	73 53	2 80	390 00	.....	1,837 23
Tenth Ohio (new)	3,548 60	15,571 33	829 07	245 18	5,959 00	3,709 51	29,862 69
Eleventh Ohio (old)	203 80	480 19	19 57	.....	.....	.....	703 56
Eleventh Ohio (new)	4,206 50	12,277 89	545 41	120 55	8,081 00	6,326 30	31,557 65
Fifteenth Ohio, old	221 10	376 00	12 78	9 10	260 00	.....	878 98
Eighteenth Ohio (old)	326 40	1,327 10	68 90	.....	494 00	.....	2,216 40
Eighteenth Ohio (new)	3,777 50	17,270 17	792 73	299 48	7,112 00	2,825 61	32,677 49
Total	22,232 91	90,509 32	6,059 36	1,354 63	79,612 00	95,961 67	295,729 89
Oregon (old)	421 20	958 68	.....	.....	212 00	.....	1,591 88
Oregon (new)	2,390 60	8,425 70	.....	158 96	1,040 00	1,225 94	13,241 20
Total	2,811 80	9,384 38	.....	158 96	1,252 00	1,225 94	14,833 08
First Pennsylvania (old)	550 30	4,243 01	.....	5 70	332 00	.....	5,131 01
First Pennsylvania (new)	3,949 68	38,254 96	75 00	451 64	8,326 00	44,696 63	95,753 91
Eighth Pennsylvania	443 27	1,436 72	350 43	38 25	416 00	.....	2,684 67
Ninth Pennsylvania (old)	519 70	1,748 92	88 57	.....	936 00	.....	3,293 10

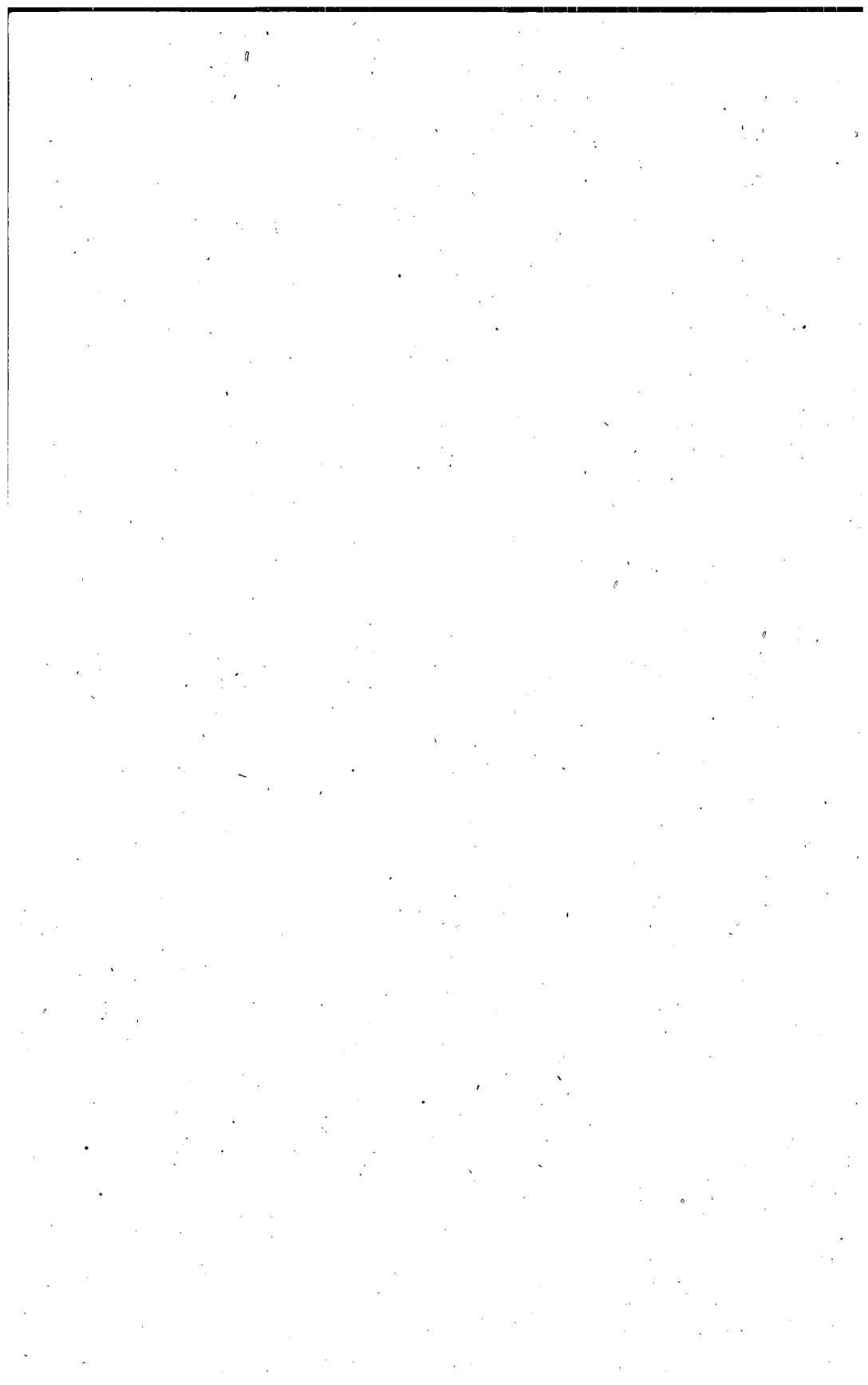
M.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1884—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, and other expenses.			
Ninth Pennsylvania (new)	\$3,949 68	\$19,888 82	\$653 62	\$354 57	\$23,022 00	\$2,636 18	\$50,504 87
Twelfth Pennsylvania (old)	397 42	1,736 10	68 75	1 53	234 00	.....	2,437 80
Twelfth Pennsylvania (new)	3,072 00	15,518 01	534 28	354 51	10,822 00	4,421 26	34,722 06
Fourteenth Pennsylvania (old)	366 85	886 07	49 56	32 35	1,034 00	.....	2,368 83
Sixteenth Pennsylvania (old)	366 85	1,024 93	30 61	15 50	1,395 00	.....	2,832 89
Nineteenth Pennsylvania (old)	210 60	425 40	.....	.....	.....	.....	636 00
Nineteenth Pennsylvania (new)	2,518 40	8,762 27	.....	98 09	2,296 00	332 11	14,006 87
Twentieth Pennsylvania (old)	200 07	411 95	8 42	54 00	208 00	.....	882 44
Twenty-second Pennsylvania (old)	550 30	2,273 17	134 55	.....	3,460 00	.....	6,418 02
Twenty-second Pennsylvania (new)	3,949 70	17,704 67	1,118 45	401 46	50,119 00	16,321 76	89,615 04
Twenty-third Pennsylvania (old)	504 41	1,393 92	75 83	1 60	696 00	.....	2,671 76
Twenty-third Pennsylvania (new)	3,949 70	12,526 58	638 42	172 55	9,760 00	6,002 87	33,050 12
Total	25,498 93	128,235 50	3,826 49	1,981 75	113,056 00	74,410 81	347,009 48
Rhode Island	2,750 00	6,700 00	.....	86 87	.....	804 28	10,341 15
South Carolina	3,250 00	19,316 23	.....	204 01	16,349 00	1,361 73	40,480 97
Second Tennessee (old)	285 30	1,391 66	.....	.....	1,159 00	.....	2,835 96
Second Tennessee (new)	2,339 73	11,773 65	.....	487 07	13,516 00	4,759 45	32,875 90
Fifth Tennessee (old)	461 94	2,096 78	.....	.....	5,728 00	.....	8,286 72
Fifth Tennessee (new)	4,010 82	20,247 87	23 92	396 77	59,135 00	12,096 55	95,910 93
Eighth Tennessee (old)	244 52	637 96	43 48	.....	156 00	.....	1,081 96
Total	7,342 31	26,147 92	67 40	883 84	79,604 00	16,856 00	140,991 47
First Texas	2,750 00	9,625 00	882 25	106 43	.....	2,342 86	15,706 54
Third Texas	2,500 00	10,667 07	.....	99 82	1,713 00	150 07	15,129 96
Fourth Texas	2,625 00	11,192 94	448 25	125 24	2,921 00	270 73	17,583 16
Total	7,875 00	31,485 01	1,330 50	331 49	4,634 00	2,763 66	48,419 66
Utah	322 69	440 57	50 00	28 05	.....	82 76	924 07
Vermont	2,250 00	4,260 00	192 77	39 25	.....	.....	6,742 02
Second Virginia (old)	397 42	2,274 32	.....	.....	.....	.....	2,671 74
Second Virginia (new)	3,949 68	32,868 78	.....	338 63	.....	11,481 52	48,638 61
Third Virginia (old)	574 75	2,139 85	.....	.....	78 00	.....	2,792 60
Fourth Virginia (old)	504 41	1,980 38	.....	25 26	.....	.....	2,510 05
Fourth Virginia (new)	3,510 87	21,870 93	71 91	488 48	5,201 00	3,945 10	35,088 29
Fifth Virginia (old)	504 42	2,733 11	122 51	13 20	422 00	.....	3,795 24
Sixth Virginia (old)	366 83	1,394 33	37 90	48 90	2,165 00	.....	4,012 96
Sixth Virginia (new)	3,620 58	20,751 71	1,345 05	414 55	23,805 00	6,627 32	56,564 21
Total	13,428 96	86,013 41	1,577 37	1,329 02	31,671 00	22,053 94	156,073 70
Washington	379 00	657 40	33 60	50 66	.....	.....	1,120 66
First West Virginia (old)	263 24	859 40	16 83	.....	.....	.....	1,139 47
Second West Virginia (old)	242 20	509 30	18 90	50	317 00	.....	1,087 90
West Virginia	3,434 10	14,416 12	201 77	216 56	5,516 00	6,366 38	30,150 93
Total	3,939 54	15,784 82	237 50	217 06	5,833 00	6,366 38	32,378 30

M.—INTERNAL-REVENUE EXPENSES for fiscal year ended June 30, 1884—Cont'd.

District.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery, and other expenses.			
First Wisconsin.....	\$4,500 00	\$11,157 36	.....	\$229 04	\$15,108 00	\$10,839 24	\$41,833 64
Second Wisconsin.....	2,750 00	5,694 15	.....	133 04	.....	469 30	9,046 49
Third Wisconsin.....	3,000 00	8,581 80	\$490 00	118 56	1,479 00	1,177 95	14,847 31
Sixth Wisconsin.....	2,875 00	5,807 97	296 25	40 13	.....	.....	9,019 35
Total.....	13,125 00	31,241 28	786 25	520 77	16,587 00	12,486 49	74,746 79
Wyoming.....	244 57	344 72	42 81	12 50	.....	.....	644 60

REPORT OF THE SIXTH AUDITOR.



REPORT

OF THE

AUDITOR OF THE TREASURY FOR THE POST-OFFICE DEPARTMENT.

OFFICE OF THE AUDITOR OF THE TREASURY
FOR THE POST-OFFICE DEPARTMENT,
Washington, D. C., November 13, 1884.

SIR: I have the honor to submit the report of the business operations of this office for the fiscal year ended June 30, 1884.

The annual report to the Postmaster-General exhibits in detail the financial transactions of the Post-Office Department during the last fiscal year.

The following is a summary* of the principal labors of this office during the last fiscal year, viz:

* * * * *

ACCOUNTS SUBMITTED for SUIT during the fiscal year ended June 30, 1884.

	Third quarter, 1883.		Fourth quarter, 1883.		First quarter, 1884.		Second quarter, 1884.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal	1	\$174 33	4	\$17,767 28	14	\$5,098 69	5	\$4,010 54	24	\$27,050 84
Money-order			3	426 63	5	1,952 24	1	137 15	9	2,516 02
Failing bidder							1	8,000 00	1	8,000 00
Failing contractor			1	502 20			5	13,600 00	6	14,102 20
	1	174 33	8	18,696 11	19	7,050 93	12	25,747 69	40	51,669 06

AMOUNT COLLECTED in SUIT CASES during the fiscal year ended June 30, 1884.

	Principal.	Interest and costs.	Total.
Postal	\$6,879 21	\$781 05	\$7,660 26
Money-order	1,711 51	38 17	1,749 68
Failing bidder		60 15	60 15
Failing contractor	1,494 40	52 22	1,546 62
Total	10,085 12	931 59	11,016 71

* * * * *

* Much of the matter here referred to is omitted for want of space, but it may all be found in the pamphlet edition of the Auditor's report.

NUMBER of GENERAL POSTAL ACCOUNTS of POSTMASTERS, the INCREASE in the NUMBER, and the CLASSIFICATION of the OFFICES, for the fiscal year ended June 30, 1884.

States and Territories.	First, second, and third class offices.				Fourth class offices.	Total in each State.	Increase.	First, second, and third-class offices.		Fourth-class offices paying railway postal clerks.
	Specials.	Depositories.	Depositing.	Total.	Depositing.			Letter carriers.	Railway postal clerks.	
Alabama		2	21	23	1,363	1,386	67	2	4	
Alaska Territory					6	6	1			
Arizona Territory			5	5	132	137	7		1	
Arkansas	1	1	18	19	1,077	1,096	78	1	5	
California			57	58	933	991	17	4	4	1
Colorado		1	33	34	472	506	20	2	5	
Connecticut		2	54	56	409	465	6	4	6	2
Dakota Territory		1	32	33	795	828	106		5	3
Delaware			7	7	116	123	4	1	1	3
District of Columbia	1			1	5	6		1	1	
Florida		1	13	14	502	516	77	1	3	3
Georgia		2	28	30	1,311	1,341	48	4	11	4
Idaho Territory		1	3	4	166	170	27			
Illinois	1	2	191	194	1,983	2,177	67	7	30	2
Indiana		4	89	93	1,756	1,849	62	7	13	7
Indian Territory					136	136	13			
Iowa		5	125	130	1,487	1,617	39	8	26	7
Kansas		1	86	87	1,517	1,604	39	3	16	
Kentucky		2	38	40	1,616	1,656	61	3	7	
Louisiana	1		14	15	545	580	49	1	3	1
Maine		3	35	38	957	995	18	4	10	
Maryland	1		18	19	812	831	32	1	9	1
Massachusetts	1	2	117	120	663	783	9	14	7	
Michigan		5	118	123	1,490	1,613	84	7	16	1
Minnesota		2	52	54	1,043	1,097	47	2	13	2
Mississippi		1	23	24	840	864	53		6	
Missouri	1		81	82	1,892	1,974	60	4	16	1
Montana Territory		1	11	12	187	199	* 1		2	
Nebraska		1	45	46	884	930	55	2	7	
Nevada			10	10	134	144	5		2	
New Hampshire		2	31	33	468	501	11	2	5	
New Jersey		1	61	62	684	746	23	7	5	1
New Mexico Territory			6	7	165	172	* 3		1	
New York	2	10	216	228	2,904	3,132	50	15	39	1
North Carolina		1	23	24	1,784	1,808	110	1	7	
Ohio	1	4	134	139	2,573	2,712	91	12	26	
Oregon		1	12	13	435	448	37	1	1	
Pennsylvania	1	6	160	167	3,651	3,818	73	15	38	1
Rhode Island		1	10	11	114	125	3	3	1	
South Carolina		1	18	19	776	795	22	1	7	
Tennessee		3	25	28	1,785	1,813	66	4	10	7
Texas		2	75	77	1,530	1,607	142	5	11	1
Utah Territory		1	5	6	234	240	15		2	
Vermont		4	23	27	484	511	2	1	7	
Virginia		1	29	30	1,953	1,983	79	4	7	4
Washington Territory		1	10	11	320	331	35		2	1
West Virginia		1	14	15	1,101	1,116	72	1	6	
Wisconsin		2	83	85	1,375	1,460	30	4	19	
Wyoming Territory		1	3	4	94	98	4			
Total	11	84	2,262	2,357	47,679	50,036		159	423	54
Increase			213	213	1,799	2,012		4	* 9	16

* Decrease.

NUMBER of CHANGES of POST-OFFICES and POSTMASTERS during the fiscal year ended June 30, 1884.

Offices established and re-established	3,121
Offices discontinued	1,109
New bonds given by postmasters	1,895
Miscellaneous changes	7,507
Total	13,632
Decrease	3,862
Accounts of late postmasters adjusted during the year	12,781
Balances due on late postmasters' accounts when finally stated	\$47,090 83
Accounts of late postmasters unadjusted at close of fiscal year	9,678
Decrease in number of late accounts	1,099

BALANCES DUE the UNITED STATES for the payment of which special instructions were issued to postmasters during the fiscal year ended June 30, 1884.

Quarter ended—	Presidential.		Fourth class.		Total.	
	No. of cases.	Amount.	No. of cases	Amount.	No. of cases.	Amount.
September 30, 1883	1,966	\$58,522 26	862	\$20,820 51	2,828	\$74,342 77
December 31, 1883	2,655	92,704 79	1,024	20,822 06	3,679	113,526 85
March 31, 1884	2,307	99,211 31	1,345	39,777 41	3,652	129,928 72
June 30, 1884	2,278	72,094 86	2,064	47,157 28	4,342	119,252 14
Total	9,206	317,533 22	5,295	119,577 26	14,501	437,110 48
Increase	1,777	*20,074 72	*47	*44,423 79	1,730	*64,498 51

*Decrease.

* * * * *

BALANCES RECEIVED by the UNITED STATES on SETTLEMENT of POSTAL ACCOUNTS with FOREIGN GOVERNMENTS.

Great Britain	\$96,019 67
United States of Colombia	1,162 58
Venezuela	231 26
Hayti	68 85
Barbadoes	79 58
Queensland	19 56
The Netherlands	5 53
New South Wales	232 86
Victoria	146 90
Norway	3 82
Russia	2 05
Hong-Kong	115 30
Total amount received	98,090 96

BALANCES PAID FOREIGN GOVERNMENTS on the SETTLEMENT of POSTAL ACCOUNTS.

Belgium	\$11,698 84
Denmark	8,506 26
Sweden	2,317 50
St. Thomas	183 96
Switzerland	66 19
International Bureau	669 10
Total amount paid	23,441 85

WEIGHT of FOREIGN MAILS sent during the fiscal year 1884.

Countries.	Letters.	Papers.	Countries.	Letters.	Papers.
	<i>Grams.</i>	<i>Grams.</i>		<i>Grams.</i>	<i>Grams.</i>
England.....	89,834,958	404,969,500	Peru.....	628,175	10,014,678
Germany.....	52,251,184	171,089,632	Venezuela.....	402,320	3,849,460
France.....	12,452,262	57,973,568	New Foundland.....	394,595	3,921,109
Italy.....	8,203,115	24,492,337	Hayti.....	252,480	2,940,378
Belgium.....	1,854,210	10,452,346	St. Thomas.....	242,475	2,656,845
Denmark.....	3,353,302	6,292,652	Honduras.....	302,560	2,601,672
Netherlands.....	2,636,128	8,566,646	Guatemala.....	328,527	4,765,509
Switzerland.....	4,189,698	18,372,485	Salvador.....	198,726	2,490,918
Spain.....	1,311,713	8,628,565	Ecuador.....	196,298	2,072,960
Portugal.....	754,887	2,376,182	Curacao.....	206,460	912,404
Sweden.....	12,271,873	30,091,359	Bahamas.....	200,370	2,110,743
Norway.....	6,601,965	10,626,998	St. Domingo.....	154,560	2,254,488
Austria.....	6,415,177	15,743,014	Nicaragua.....	197,214	2,397,858
Turkey.....	414,684	4,817,172	Argentine Republic.....	263,806	4,362,566
Russia.....	3,389,051	6,055,466	Manila.....	51,886	332,325
Cuba.....	3,772,876	26,739,869	Costa Rica.....	131,701	2,257,241
Porto Rico.....	371,160	3,887,856	St. Pierre and Mi- quelon.....	44,095	354,394
Mexico.....	3,313,481	42,217,381	Tahiti.....	65,175	1,046,067
Hawaiian Islands.....	1,073,714	10,979,961	Marquesas Islands.....	1,795	59,035
United States of Co- lombia.....	1,272,463	13,538,041	Turks Island.....	27,970	158,941
Japan.....	1,050,614	12,334,203	Uruguay.....	111,733	1,600,894
Hong-Kong.....	987,027	4,453,269	Paraguay.....	2,365	22,044
Brazil.....	856,591	8,909,850	Java.....	9,070	31,332
Shanghai via Japan.....	464,342	6,005,053	Singapore.....	11,958	137,129
Bermuda.....	548,744	4,854,973	New Caledonia.....	6,026	65,537
Jamaica.....	482,425	5,219,406	Cochin-China.....	2,379	13,981
Chili.....	645,604	9,948,188			
Windward Island.....	633,355	6,684,679	Total weight sent.....	225,841,232	989,731,159

* * * * *

I invite your attention to the necessity for an increase of the clerical force of this office.

Seven hundred and fifty-eight new money-order offices were established July 1, 1884, which added to the work the auditing of 39,416 weekly money-order statements and the money-orders and postal notes pertaining thereto. This increase was not provided for in the estimate submitted at the last session of Congress. An addition of twenty-four clerks is needed for this purpose.

Postal notes have been found by experience to involve much more labor and time in auditing than money-orders—at least one-third more—and the number issued has greatly exceeded the expectations of the Department. Until the present year, no force has been provided for auditing them, and the portion of the present force which it is practicable to assign to the work is inadequate.

It is estimated that at the beginning of the next fiscal year four hundred additional money order offices will be created, which will add to the present labors of the office the auditing of 20,800 weekly statements, and the money-orders and postal notes accompanying them, and upon a proper basis of distribution of labor, will require an addition of twelve clerks to the force.

It has been found for the best interests of the service to employ upon the current work the force of ten clerks authorized for ascertaining the number and amount of unpaid money-orders, with a view to the destruction or other disposition of the accumulation of weekly money-order statements. It is desirable that this force be engaged upon the work which it was designed to perform, as it is becoming constantly more embarrassing to find space for the statements, rendered weekly, from all money-order offices, since the establishment of the system. This force, unless additional help is provided, cannot be withdrawn from the current work without allowing it to fall in arrears. With all possible effort it has been found impossible to keep the work of the money-

order branch up to the requirements of the office. A large number of the clerks are engaged at their duties before and after office hours, at night, and on holidays.

Before the annual reports of this office to the Secretary of the Treasury and to the Postmaster-General can be made, it is necessary that all accounts pertaining to the fiscal year for which the reports are made be fully audited, that the aggregate results of the transactions for the year may be reached: The reports for the fiscal year ended June 30, 1884, are necessarily delayed, for the reason that the present force of the money-order division has been found insufficient to adjust the accounts of that division. Until the accounts are closed, the revenue from the money-order business, which forms part of the postal revenues for the year, cannot be ascertained. Unless the force is increased, it will be exceedingly difficult, if not impossible, to furnish the annual reports to the Secretary of the Treasury and to the Postmaster-General within the required time.

Through lack of clerical help it has been found impossible to make a report, quarterly, of the revenues of the money-order business, as is done with respect to other branches of the postal service, and as, in my opinion, is required by law. It is desirable that such reports should be made, and it is earnestly hoped that the necessary help may be provided.

It has been the custom of the office to record all official letters written, but the system has been abandoned, because of greater need, upon other current work, of the services of the clerks so engaged. The only record now preserved is that contained in the letter-press books, which, while convenient and accessible, is hardly sufficiently permanent and enduring.

While the revenues of the Department have decreased by reason of the reduction in the rate of letter postage, the labor of auditing the accounts has not been diminished, but has been considerably increased by reason of the added number of new post-offices, the increase in the number of mail routes, and the consequently augmented number of orders of the Post-Office Department, affecting the accounts of postmasters and contractors; the legislation requiring the payment of readjusted salaries, all of which affects and increases the work of the several divisions of the office.

During the fiscal year ending June 30, 1886, this office will be required to prepare the material for the portion of the Biennial Register of the United States which pertains to the postal service—more than one-half of the Register. This service will require at least twelve clerks for three months.

Much inconvenience is experienced on account of the insufficient office accommodations allotted to this Bureau, both in the Post-Office Department building and in the rented building opposite. The present force of the Money-Order Division is crowded to such an extent as to materially interfere with the proper conduct of its business, and it is a question of serious importance to find space for the rapidly increasing files of that division.

I urgently call your attention to the imperative necessity for additional office accommodations, and recommend the renting of some convenient and neighboring building for the purpose.

The system in use in this office for filing the quarterly accounts and general postal accounts of postmasters, and the various books, papers, and vouchers connected with the payments for transportation of the mails, is not sufficiently compact and convenient for their preservation, and to afford easy access for reference. It is therefore recommended

that Congress be requested to appropriate a sufficient sum for the purchase of necessary file-boxes and shelving, book-cases and file-cases to effect the needed improvement.

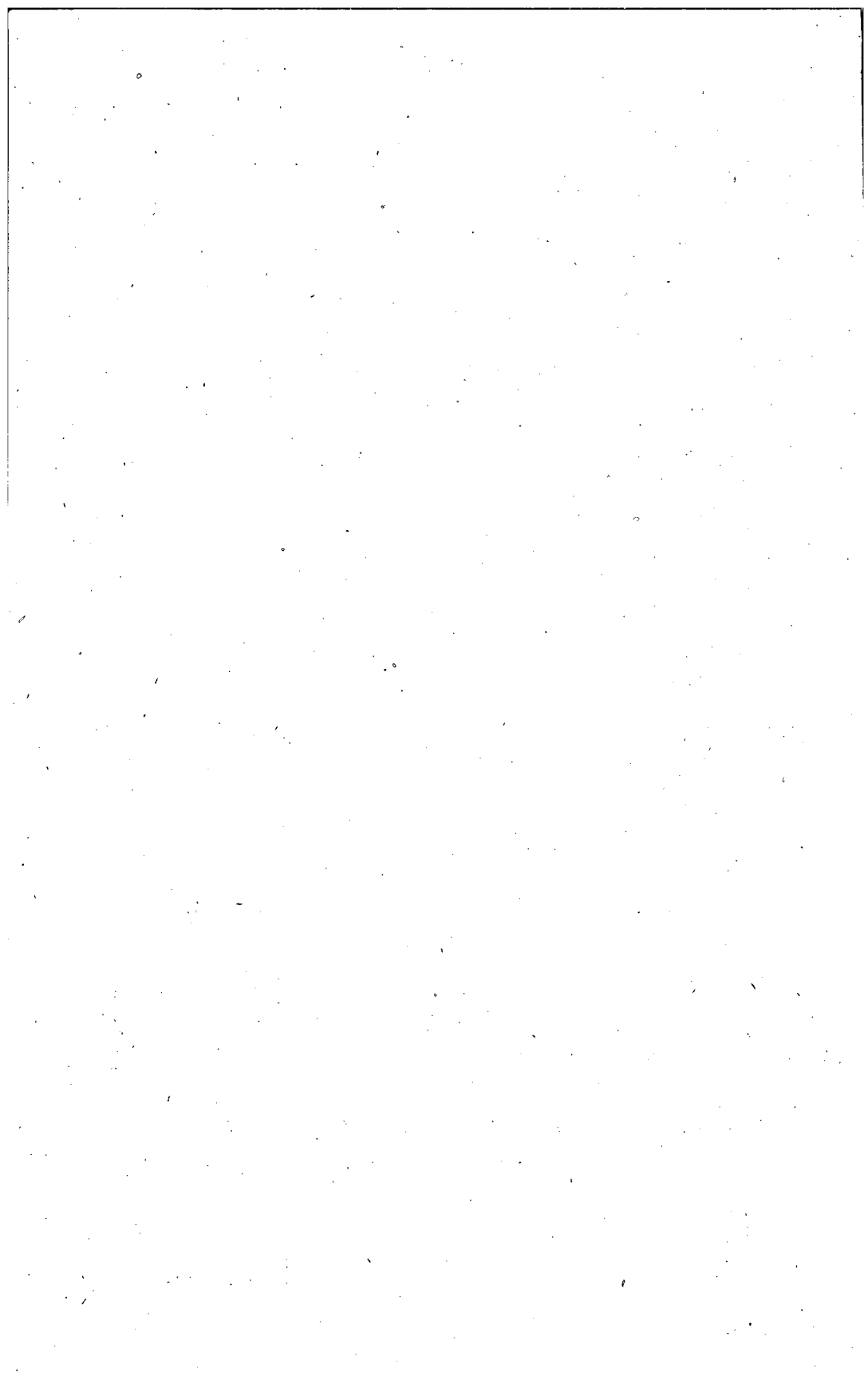
The magnitude of the work of this office is shown by the statement that during the last fiscal year it received 667,398 accounts, accompanied by over 12,000,000 vouchers, involving \$212,691,826.31, each of which demanded close scrutiny by capable and experienced clerks to protect the revenues of the Department.

Very respectfully,

R. F. CROWELL,
Auditor.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

REPORT OF THE TREASURER OF THE UNITED STATES.



REPORT
OF
THE TREASURER OF THE UNITED STATES.

TREASURY OF THE UNITED STATES,
Washington, D. C., November 1, 1884.

SIR: I have the honor respectfully to submit the following report, showing the operations of the Treasury of the United States for the fiscal year 1884 and its condition at the close of the year :

SUMMARY OF OPERATIONS.

The net revenue of the Government was less than that of 1883 by \$49,767,712.03, having been \$348,519,869.92, while in 1883 it amounted to \$398,287,581.95. The decrease in the receipts from customs was \$19,639,007.17; in the receipts from internal revenue, \$23,134,296.47, and in the receipts from miscellaneous sources, \$8,849,248.98. From the aggregate of these items should be deducted an increase of \$1,854,840.59 in the receipts from sales of public lands, leaving the net reduction as stated above.

The net expenditures aggregated \$244,126,244.33, a decrease from the amount in 1883 of \$21,281,893.21. The surplus applicable to the reduction of the public debt amounted to \$104,393,625.59, a decrease of \$28,485,818.82 from that of the previous year. The items of expenditure showing a decrease are as follows: On account of War Department, \$9,481,779.57; on account of Interior Department, \$11,469,936.63; on account of interest on public debt, \$4,581,752.77. There was an increase of \$2,242,411.49 in the expenditures on account of civil and miscellaneous, and of \$2,009,164.27 in the expenditures on account of Navy Department.

The disbursing officers of the United States had to their credit on the books of the Treasury at the close of the year, \$32,463,980.77.

The receipts on account of the Post-Office Department amounted to \$43,822,485.82, a decrease of \$2,223,857.07 from those of 1883; the expenditures increased \$2,969,766.38, having been \$46,281,124.87; \$24,236,893.93 of the amounts was received and expended by postmasters without being deposited in the Treasury.

There was no change in the amount of the unavailable funds of the Treasury during the fiscal year; \$29,514,665.44 being still charged as such; and the unavailable funds of the Post-Office Department remain as on June 30, 1883, \$37,277.06.

There was collected during the fiscal year from the national banks \$3,024,668.24, on account of semi-annual duty accruing on their circulation, making a total collected on account of such duty and that heretofore levied on capital and deposits, since the organization of the national banking system of \$127,206,148.11.

There were held in this office for the national banks, at the close of the fiscal year, bonds of the United States amounting to \$351,207,850, of which \$334,147,850 was held to secure the circulation issued to the banks, and \$17,060,000 as security for public moneys on deposit with such national banks as were designated depositories. There were withdrawn during the year \$69,701,250 of such bonds, and \$47,196,600 were deposited; showing a reduction in the amount held of \$22,504,650 and a decrease in the total movement of bonds of \$422,108,150; the movement in 1883 having been \$539,006,000.

There was outstanding at the close of the fiscal year \$362,378,580.64 of the various issues of United States currency; the amount redeemed and destroyed during the year was \$85,972,970.50, making a total redemption since the first issue of currency of \$2,453,305,593.81.

Silver certificates to the amount of \$52,280,000 were issued during the year; \$20,005,140 were redeemed, making the total redemptions \$52,658,309. The amount nominally outstanding at the close of the year was \$120,891,691.

The issues of gold certificates authorized by the act of July 12, 1882, amounted to \$41,470,000 and the redemptions to \$24,567,410, making the total redemptions \$32,402,040, and leaving nominally outstanding \$95,777,960. The total amount of gold certificates of the old issue redeemed to the close of the year was \$978,520,180.46, and the amount outstanding \$2,614,700.

The several offices of the Treasury paid during the year \$8,839,320.78 in coupons from United States bonds, which were forwarded to this office for examination; and \$44,518,196.76 of interest on registered bonds of the United States was paid by means of 271,494 checks on the Treasurer and assistant treasurers.

Coupons from District of Columbia 3.65 per cent. bonds, amounting to \$126,878.08, were also paid and examined; and 1,051 checks for \$394,173.75 registered interest on such bonds were issued.

Payment of the warrants of the Secretary of the Treasury required the issue of 83,279 drafts; 70,408 drafts on warrants of the Postmaster-General, and 40,312 transfer checks on assistant treasurers were issued; making a total of 466,544 drafts and checks issued by the office during the year.

There were redeemed during the year bonds of the United States amounting to \$99,838,300, of which amount \$46,769,600 was for the sinking fund; and \$1,329,250 of the bonds continued at 3½ per cent. were exchanged into three per cents. From May, 1869, the date of the first retirement, to the close of the fiscal year, the amount of bonds redeemed, purchased, converted, or exchanged was \$2,684,031,800, of which \$484,890,150 was for the sinking fund.

There were received for redemption during the year circulating notes of national banks amounting to \$126,152,572, making a total of such notes received since the act of June 20, 1874 went into operation, of \$1,404,430,725. Included in the amounts received are notes of national banks that have failed, gone into liquidation, or are reducing circulation; the amount of such notes redeemed during the year was \$26,857,689.

THE STATE OF THE TREASURY.

The following statement shows the condition of the Treasury at the close of September in each of the last four years:

	September 30, 1881.	September 30, 1882.	September 30, 1883.	September 30, 1884.
ASSETS.				
Gold Coin.....	\$77,338,088 71	\$102,212,334 49	\$146,069,376 83	\$165,869,780 16
Gold Bullion.....	97,453,477 70	50,835,629 63	60,062,067 21	52,801,398 70
Standard Silver Dollars.....	65,949,279 00	92,025,350 00	114,576,044 00	142,342,409 00
Fractional Silver Coin.....	26,343,477 17	27,429,246 56	26,792,519 83	29,476,715 63
Silver Bullion.....	2,622,676 18	3,641,589 37	5,610,801 58	4,718,993 73
Gold Certificates.....	10,100 00	.....	28,288,390 00	33,640,920 00
Silver Certificates.....	11,309,470 00	8,243,830 00	15,060,410 00	26,165,840 00
United States Notes.....	28,422,169 89	32,918,255 77	38,125,122 48	37,035,106 01
National-Bank Notes.....	4,457,713 59	6,810,338 08	6,301,907 43	11,113,634 56
National-Bank Gold Notes.....	98,545 00	480 00	.....	.....
Fractional Currency.....	22,973 03	8,459 52	5,772 44	7,179 68
Deposits held by National-Bank De- positaries.....	12,677,454 48	12,848,870 74	14,281,703 01	14,368,406 99
Minor Coin.....	552,585 06	504,515 29	523,437 33	829,019 50
New York and San Francisco Ex- change.....	1,433,000 00	1,300,000 00	.....	.....
Redeemed One and Two Year Notes, &c.....	10 50	1,127 52	100 26	218 64
Redeemed Certificates of Deposit (Act of June 8, 1872).....	210,000 00	240,000 00	80,000 00	375,000 00
Quarterly Interest Checks and Cou- pons paid.....	193,452 68	166,361 31	106,092 97	131,890 53
Registered and Unclaimed Interest paid.....	900 00	2,610 00	.....	.....
Redeemed United States Bonds and Interest.....	2,016,876 70	6,527,231 51	.....	.....
Interest on District of Columbia Bonds paid.....	1,770 25	2,002 83	817 30	5,945 70
Speaker's Certificates paid.....	116,916 00	138,841 00	140,544 87	106,080 00
Unavailable Funds.....	700,274 17	695,916 77	694,710 31	694,710 31
Total.....	331,981,210 11	346,552,990 39	456,119,817 85	519,690,249 14
LIABILITIES.				
Post-Office Department Account.....	\$3,617,703 79	\$6,157,625 54	\$7,610,127 41	\$3,616,228 81
Disbursing Officers' Balances.....	21,916,110 81	27,756,493 83	31,681,884 20	27,043,618 20
Fund for Redemption of Notes of Na- tional Banks failed, in liquidation, and reducing circulation.....	31,152,713 60	38,507,029 10	36,415,308 10	39,192,419 10
Undistributed Assets of failed Na- tional Banks.....	399,835 68	867,276 57	357,248 43	564,728 20
Five per cent. Fund for Redemption of National-Bank Notes.....	15,768,662 75	15,085,182 67	14,623,314 29	12,575,074 63
Fund for Redemption of National- Bank Gold Notes.....	394,847 00	344,729 00	239,914 00	165,864 00
Fractional Silver-Coin Redemption Account.....	75,320 70	63,916 45	75,972 80	60,884 55
Currency and Minor-Coin Redemp- tion Account.....	7,176 11	4,118 05	8,001 10	27,642 71
Interest Accounts, Pacific Railroads and Louisville and Portland Canal Company.....	4,930 00	5,080 00	4,080 00	1,710 00
Treasurer United States, Agent for paying Interest on District of Co- lumbia Bonds.....	253,795 34	244,671 50	52,050 44	68,344 69
Treasurer's Transfer Checks and Drafts outstanding.....	5,475,492 11	8,337,984 52	4,379,789 76	5,682,300 02
Treasurer's General Account:				
Interest due and unpaid.....	2,151,139 93	1,537,684 01	2,027,133 00	1,763,508 91
Matured Bonds and Interest.....	3,004,205 94	793,690 50	541,661 90	289,780 40
Called Bonds and Interest.....	17,832,841 34	14,887,218 49	4,629,350 18	17,901,346 51
Old Debt.....	796,488 28	793,746 37	776,038 15	759,394 97
Gold Certificates.....	5,248,920 00	4,907,440 00	82,895,240 00	120,936,620 00
Silver Certificates.....	64,149,910 00	71,569,210 00	94,490,241 00	123,260,721 00
Certificates of Deposit (act of June 8, 1872).....	8,395,000 00	10,725,000 00	12,080,000 00	16,255,000 00
Balance, including Bullion Fund.....	151,336,116 73	143,964,893 79	163,232,463 09	149,525,062 44
Total.....	331,981,210 11	346,552,990 39	456,119,817 85	519,690,249 14

The increase and decrease in the several items of assets and liabilities during the year ended September 30, 1884, are shown in the following table. It will be observed that the gold, silver, and currency certificates, and the money held to redeem them, have been eliminated; and the items of assets reduced by the amounts of such liabilities as are properly chargeable against them.

	Assets, decrease.	Liabilities, increase.	Total.
Gold Coin and Bullion	\$20, 149, 115 18	.....
Silver Bullion	291, 807 85	.....
United States Notes	4, 970, 016 47	.....
Speaker's Certificates	34, 464 87	.....
Funds for the Redemption of National-Bank Notes .....	.....	\$654, 821 34	
Undistributed Assets of Failed National Banks .....	.....	207, 479 77	
Treasurer United States, Agent for paying interest on District of Columbia Bonds .....	.....	11, 165 85	
Treasurer's Transfer Checks and Drafts outstanding .....	.....	1, 302, 510 26	
Treasurer's General Account: Called Bonds and Interest .....	.....	13, 271, 996 33	
Total	25, 445, 404 37	15, 447, 973 55	\$40, 893, 377 92
	Assets, increase.	Liabilities, decrease.	
Standard Silver Dollars	\$10, 108, 315 00	.....
Fractional Silver Coin and Redemption Account	2, 699, 284 05	.....
National-Bank Notes	4, 811, 727 13	.....
Deposits with National-Bank Depositaries	86, 703 98	.....
Fractional Currency and Minor Coin	287, 347 80	.....
Post-Office Department Account .....	.....	\$3, 993, 898 60	
Disbursing Officers' Balances .....	.....	4, 638, 266 00	
Interest Accounts, Pacific Railroads and Louisville and Portland Canal Company .....	.....	2, 370 00	
Treasurer's general account: Interest due and unpaid .....	.....	289, 421 65	
Matured Bonds and Interest .....	.....	251, 881 50	
Old Debt .....	.....	16, 761 56	
Total	17, 993, 377 96	9, 192, 599 31	27, 185, 977 27
Decreased Balance .....	.....	.....	13, 707, 400 65

The general balance was reduced from \$163,232,463.09 in 1883 to \$149,525,062.44 in 1884, a reduction of \$13,707,400.65, accounted for in part as follows:

By a decrease of \$20,149,115.18 in the amount of gold coin and bullion owned by the Treasury, or from \$151,524,594.04 in 1883 to \$131,375,478.86 in 1884.

By a decrease of \$291,807.85 in the amount of silver bullion, or from \$5,010,801.58 to \$4,718,993.73.

By a decrease of \$4,970,016.47 in United States notes, after providing for outstanding certificates.

By an increase of \$10,108,315 in the amount of standard silver dollars owned by the Treasury, or from \$35,146,213 in 1883 to \$45,254,528 in 1884.

By an increase of \$2,699,284.05 in fractional silver coin.

By an increase in the amount of national-bank notes held in the Treasury of \$4,811,727.13, or from \$6,301,907.43 in 1883 to \$11,113,634.56 in 1884.

The aggregate amount of gold and silver coin and bullion held by the Treasury increased from \$352,510,809.45 in 1883 to \$395,216,297.22 in 1884; an increase of \$42,705,487.77. The gross assets increased from \$456,119,817.85 in 1883 to \$519,690,249.14; an increase of \$63,570,431.29.

THE RESERVE.

The excess of the cash assets of the Treasury, excluding certificates and other obligations held by it, over the net current liabilities payable on demand, other than United States notes, constitutes the reserve.

The following table presents a comparison of the net assets and liabilities on November 1, 1884, with those on the same day in 1883:

	1883.	1884.
ASSETS.		
Gold Coin	\$147,037,092 56	\$166,679,598 96
Gold Bullion	62,392,847 34	55,856,761 47
Standard Silver Dollars	116,036,450 00	142,926,725 00
Fractional Silver Coin	26,712,424 15	29,346,757 24
Silver Bullion	4,936,364 86	4,646,496 89
Deposits with National-Bank Depositaries	7,987,693 27	10,063,052 96
United States Notes	37,113,037 33	33,942,171 85
National-Bank Notes	6,428,179 99	10,171,655 48
Total Assets	403,644,089 50	453,633,219 85
LIABILITIES.		
Old Debt	775,096 84	758,721 85
Called Bonds matured, and interest	3,531,342 84	11,796,286 37
Matured Bonds and interest	331,009 90	288,465 40
Interest due and unpaid	2,371,276 57	2,137,973 46
Gold Certificates outstanding	52,076,180 00	87,865,570 00
Silver Certificates outstanding	85,334,281 00	100,741,561 00
Certificates of Deposit (act of June 8, 1872) outstanding	12,545,000 00	17,770,000 00
Disbursing Officers' Balances and various small accounts	24,331,528 02	21,350,899 55
Outstanding Drafts and Checks	8,379,155 26	7,205,799 71
Five per cent. Fund for redemption of National-Bank Notes	14,220,766 81	12,659,846 21
Fund for redemption of Notes of National Banks failed, in liquidation, and reducing circulation	35,672,219 60	39,283,467 10
Post-Office Department Account	8,253,587 24	3,704,339 01
Total Liabilities	247,821,544 08	305,562,929 66
Reserve—Excess of Assets	160,822,545 42	148,070,290 19

The reserve decreased \$12,752,255.23 or from \$160,822,545.42 in 1883 to \$148,070,290.19; due to a net decrease in the cash in the Treasury not held for certificates outstanding of \$11,432,439.65, and a net increase of liabilities amounting to \$1,319,815.58, as follows:

DECREASE—CASH.		
Gold coin and bullion	\$22,682,969 47	
United States notes	8,395,865 48	
		\$31,078,834 95
INCREASE—CASH.		
Silver dollars and bullion	\$11,193,227 03	
Fractional silver coin	2,634,333 09	
National bank notes	3,743,475 49	
Deposits in depository banks	2,075,359 69	
		19,646,395 30
Net decrease of cash		11,432,439 65
INCREASE—LIABILITIES.		
For bonds and interest	\$7,972,720 93	
For funds for redemption of national bank notes	2,050,326 90	
		10,023,047 83
DECREASE—LIABILITIES.		
For outstanding drafts and checks	\$1,173,355 55	
For Post-Office Department	4,549,248 23	
For disbursing officers' balances	2,980,628 47	
		8,703,232 25
Net increase of liabilities		1,319,815 58

The following table, a continuation of similar ones presented in previous reports, shows for the first day of each of the past thirteen months the amount of the current liabilities, both excluding and including United States notes; the net cash in the Treasury, and the percentage of the reserve to the United States notes outstanding and of the net cash to the current liabilities, including such notes. All certificates, together with the moneys held for their redemption, have been excluded entirely.

Month.	Current liabilities, excluding United States notes and coin and currency certificates.	Current liabilities, excluding certificates and including United States notes, viz, \$346,681,016.	Cash, less amount of coin and currency certificates.	Percentage of reserve to United States notes outstanding.	Percentage of cash to demand liabilities, including United States notes, certificates having been eliminated.
1883.					
November.....	\$97,865,983 08	\$444,546,999 08	\$258,688,528 50	46.4	58.2
December.....	107,924,422 55	454,605,438 55	261,040,417 15	44.2	57.4
1884.					
January.....	111,594,982 07	458,275,998 07	253,205,010 20	40.8	55.3
February.....	103,819,965 81	450,500,981 81	253,797,196 50	43.3	56.3
March.....	112,772,007 36	459,453,023 36	257,561,011 21	41.8	56.1
April.....	107,118,221 09	453,799,237 09	257,190,339 86	43.3	56.7
May.....	106,282,303 45	452,963,319 45	258,084,474 35	43.8	57.0
June.....	109,864,409 93	456,545,425 93	256,628,906 79	42.3	56.2
July.....	113,437,353 90	460,118,369 90	252,548,777 09	40.1	54.9
August.....	108,723,345 91	455,404,361 91	246,940,161 83	39.9	54.2
September.....	111,437,385 30	458,118,401 30	251,666,272 43	40.4	54.9
October.....	108,437,555 85	455,118,571 85	251,671,597 12	41.3	55.3
November.....	99,185,798 66	445,866,814 66	247,256,088 85	42.7	55.5
Average for seventy one months.....	99,804,172 44	447,471,103 93	236,896,201 60	39.5	52.9

If it be assumed that the cash in the Treasury in excess of demand liabilities as here stated, should be maintained at about 40 per cent. of the amount of United States notes outstanding (\$346,681,016), it will be seen that during the period the reserve fell below that rate in August only, having been as high as 46.4 per cent. a year ago, and being at present 42.7 per cent. The average for the five years and eleven months since resumption has been 39.5 per cent.

If, however, the percentage be computed between the cash in the Treasury and the liabilities, including United States notes, after excluding all certificates and moneys held for their redemption, the proportion ranged from 58.2 per cent. to 54.2 per cent., and the average since resumption has been 52.9 per cent.

UNITED STATES NOTES.

The changes which have taken place in the denominations of United States notes outstanding at the close of each of the last four fiscal years are shown by the following table:

Denomination.	1881.	1882.	1883.	1884.
One dollar	\$22,645,761 60	\$25,720,953 60	\$27,736,456 80	\$26,660,184 80
Two dollars	22,244,122 40	24,622,625 40	25,524,394 20	24,897,886 20
Five dollars	69,569,078 00	67,342,540 00	71,150,085 00	75,552,915 00
Ten dollars	76,990,387 00	72,784,766 00	72,732,886 00	69,527,016 00
Twenty dollars	72,271,597 00	68,657,471 00	62,346,909 00	58,054,629 00
Fifty dollars	23,702,910 00	24,191,770 00	23,985,895 00	23,208,895 00
One hundred dollars	32,947,660 00	34,469,390 00	34,302,390 00	33,640,990 00
Five hundred dollars	14,570,000 00	14,876,000 00	15,098,500 00	16,914,000 00
One thousand dollars	12,024,500 00	12,335,500 00	14,328,500 00	19,034,500 00
Five thousand dollars	455,000 00	420,000 00	315,000 00	130,000 00
Ten thousand dollars	260,000 00	2,260,000 00	160,000 00	60,000 00
Total	347,681,016 00	347,681,016 00	347,681,016 00	347,681,016 00
Less unknown denominations destroyed in sub-treasury in Chicago fire	1,000,000 00	1,000,000 00	1,000,000 00	1,000,000 00
Outstanding	346,681,016 00	346,681,016 00	346,681,016 00	346,681,016 00

The appropriation for printing notes for the fiscal year 1884 having been found insufficient for the printing of the notes required, the Secretary of the Treasury, in February last, directed that the printing of one- and two-dollar notes be suspended. The issue of such notes by this office ceased in consequence about the 29th of February. On June 23 the Bureau of Engraving and Printing resumed the delivery of ones and twos, and the issue was resumed by this office on June 26. The supply of these notes has not, up to this time, been sufficient to meet the demand; none can, therefore, be held in reserve, as they should be, to undergo the seasoning which experience proves to be economical, extending, as it does, the life of the notes by increasing the capacity to sustain usage.

Owing to this suspension in the issue, the amount of one- and two-dollar notes outstanding was reduced.

The decrease in the notes outstanding was as follows: \$1,076,272 in one-dollar notes, \$626,508 in two-dollar notes, \$3,205,870 in ten-dollar notes, \$4,292,280 in twenty-dollar notes, \$777,000 in fifty-dollar notes, \$661,400 in one-hundred-dollar notes, \$185,000 in five-thousand-dollar notes, and \$100,000 in ten-thousand-dollar notes; an aggregate of \$10,924,330 made up by an increase in five-dollar notes of \$4,402,830, in five-hundred-dollar notes of \$1,815,500, and in one-thousand-dollar notes of \$4,706,000.

The number of notes outstanding at the end of the year was 64,928,629, a decrease of 1,058,025 notes in the year.

The following table shows the issues and redemptions during the last three fiscal years by denominations:

Denomination.	1882.		1883.		1884.	
	Issues.	Redemptions.	Issues.	Redemptions.	Issues.	Redemptions.
One dollar	\$11,445,524	\$8,370,332	\$11,986,114	\$9,970,610 80	\$8,943,236	\$10,019,508
Two dollars	10,472,000	8,093,497	9,672,000	8,770,231 20	7,808,000	8,434,508
Five dollars	14,280,000	16,506,538	22,860,000	19,052,455 00	23,420,000	19,017,170
Ten dollars	6,680,000	10,885,621	14,240,000	14,291,880 00	12,160,000	15,365,870
Twenty dollars	5,680,000	9,294,126	6,000,000	12,210,562 00	9,280,000	13,572,280
Fifty dollars	3,200,000	2,711,140	3,900,000	4,205,875 00	4,200,000	4,977,000
One hundred dollars	4,527,900	3,006,170	4,356,600	4,523,600 00	5,237,000	5,898,400
Five hundred dollars	1,750,000	1,444,000	2,350,000	2,127,500 00	4,900,000	3,084,500
One thousand dollars	1,500,000	1,189,000	4,400,000	2,407,000 00	10,000,000	5,294,000
Five thousand dollars	4,995,000	5,030,000	10,000,000	10,105,000 00	.....	185,000
Ten thousand dollars	14,990,000	12,990,000	20,000,000	22,100,000 00	.....	100,000
Total	79,520,424	79,520,424	109,764,714	109,764,714 00	85,948,236	85,948,236

As stated in the report for 1883, the issues and redemptions for that, as well as the preceding year, were augmented by passing through the accounts from the reserve fund of unissued currency, for destruction, notes of the denominations of \$5,000 and \$10,000. The actual redemptions were \$61,635,424 in 1882, and \$77,764,714 in 1883; and the redemptions for 1884 having been as above stated, \$85,948,236, exceeded those of 1883 in amount \$8,183,522, and those of 1882 \$24,312,812.

The number of notes redeemed was only 86,267 in excess of the number redeemed in 1883, having been 20,425,431.

During a portion of the year and since its close the amount of United States notes received monthly in payment of duties on imports was greater than for several years past, as the following table shows:

Month.	1879.	1880.	1881.	1882.	1883.	1884.
January	\$6,864,889	\$4,126,450	\$1,689,738	\$1,779,336	\$2,121,503	\$2,025,177
February	9,340,452	4,477,161	2,049,956	1,886,585	2,000,776	2,205,844
March	11,919,876	3,702,727	1,830,813	1,931,273	2,770,801	2,945,459
April	10,562,006	3,231,697	1,810,292	2,032,592	2,061,875	3,403,795
May	9,703,566	2,888,138	1,402,118	2,039,339	1,677,130	3,292,021
June	9,336,778	3,951,588	1,479,503	2,045,150	2,671,646	3,745,929
July	10,588,145	4,029,892	1,641,006	2,619,515	2,278,682	4,236,143
August	11,261,307	2,844,658	1,873,788	2,732,499	2,476,080	4,665,781
September	12,506,018	2,241,305	1,476,118	2,599,294	2,032,138	6,125,467
October	9,281,243	1,802,288	1,353,253	2,448,314	2,043,946	.....
November	4,612,198	1,567,184	1,341,614	2,330,849	1,576,114	.....
December	3,051,219	1,405,984	1,145,065	1,903,014	1,505,498	.....

The amount received to September 30, 1884, since the resumption of specie payments, was \$248,149,578—a monthly average of \$3,596,371. The receipts for the fiscal year were \$29,530,663, while in 1883 the amount was \$27,937,216, and the preceding year \$20,595,119. The monthly average for the year was \$2,460,889.

During the fiscal year there were redeemed in coin at the office of the assistant treasurer at New York, under the act of January 14, 1875, United States notes amounting to \$590,000; there having been no redemption prior to this since December, 1881. The total amount of notes so redeemed since the resumption of specie payments under the act was on June 30, 1884, \$12,659,086. There have been no redemptions since the close of the year.

SILVER CERTIFICATES.

There were nominally outstanding at the close of the fiscal year silver certificates amounting to \$120,891,691, an increase of \$32,274,860 during the year; the amount held by the Treasury increased from \$15,996,145 to \$23,384,680, thus leaving actually outstanding \$97,507,011, an actual increase of \$24,886,325 during the year.

The amount nominally outstanding increased to \$123,260,721 on September 30, 1884, and the amount held by the Treasury to \$26,165,840.

There were issued under the departmental circular of September 18, 1880, on deposits of gold coin with the assistant treasurer at New York, silver certificates to the amount of \$20,556,000 during the fiscal year; of these there were issued at the Cincinnati office \$1,240,000; at the New Orleans office, \$16,191,000; at the Saint Louis office, \$3,025,000; and at the Philadelphia office, \$100,000.

The aggregate of such issues to June 30, 1884, was \$63,505,500, and to September 30, 1884, \$65,295,500.

The following table shows the issues and redemptions by denominations:

Denomination.	Outstand- ing June 30, 1883.	Issued.		Redeemed.		Outstand- ing June 30, 1884.
		During fis- cal year.	To June 30, 1884.	During fis- cal year.	To June 30, 1884.	
Ten dollars	\$36,887,892	\$19,000,000	\$63,904,000	\$8,397,180	\$16,503,288	\$47,490,712
Twenty dollars	35,152,784	20,080,000	61,026,000	7,368,260	13,161,476	47,864,524
Fifty dollars	3,996,935	3,200,000	8,850,000	903,300	2,556,365	6,293,635
One hundred dollars	5,247,220	4,000,000	11,540,000	1,107,900	3,400,680	8,139,320
Five hundred dollars	2,526,000	2,500,000	8,650,000	648,500	4,272,500	4,377,500
One thousand dollars	4,806,000	3,500,000	19,490,000	1,580,000	12,764,000	6,726,000
Total	88,616,831	52,280,000	173,550,000	20,005,140	52,658,309	*120,891,691

* The public debt statement reports outstanding \$119,811,691; a difference of \$1,080,000. This amount, forwarded to an assistant treasurer on June 30, was entered as issued on that day after the report for the debt statement had been made up.

GOLD CERTIFICATES.

There were still outstanding at the close of the year \$2,614,700 gold certificates of the old issue under the act of March 3, 1863; \$888,840 having been redeemed during the year, making the total amount redeemed \$978,520,180.46.

Of the issue authorized by the act of July 12, 1882, there were nominally outstanding on June 30, 1884, \$95,777,960; an increase over the amount a year before of \$16,902,860. The amount held by the Treasury increased in the same period from \$22,571,270 to \$27,246,020, thus leaving actually outstanding \$68,531,940, or \$12,228,110 more than on June 30, 1883.

Of the issues, which aggregated \$41,470,000 during the year, \$34,550,000 was of the New York and \$6,920,000 of the departmental series.

On September 30, 1884, the amount nominally outstanding was \$120,936,620, of which the Treasury held \$33,640,920.

The following table shows the amounts of the series of 1882 issued, redeemed, and outstanding by denominations, to June 30, 1884:

Denomination.	Outstand- ing June 30, 1883.	Issued.		Redeemed.		Outstand- ing June 30, 1884.
		During fis- cal year.	To June 30, 1884.	During fis- cal year.	To June 30, 1884.	
Twenty dollars	\$9, 162, 900	\$5, 520, 000	\$14, 880, 000	\$1, 328, 140	\$1, 525, 240	\$13, 354, 760
Fifty dollars	9, 050, 800	1, 300, 000	10, 500, 000	1, 231, 800	1, 381, 000	9, 119, 000
One hundred dollars	8, 764, 400	1, 400, 000	10, 300, 000	1, 060, 700	1, 196, 300	9, 103, 700
Five hundred dollars	8, 042, 000	2, 250, 000	10, 500, 000	1, 530, 500	1, 798, 500	8, 701, 500
One thousand dollars	12, 650, 000	4, 000, 000	17, 000, 000	2, 091, 000	2, 441, 000	14, 559, 000
Five thousand dollars	6, 965, 000	7, 000, 000	15, 000, 000	3, 405, 000	4, 440, 000	10, 560, 000
Ten thousand dollars	24, 240, 000	20, 000, 000	50, 000, 000	13, 860, 000	19, 620, 000	30, 380, 000
Total	78, 875, 100	41, 470, 000	128, 180, 000	24, 567, 140	32, 402, 040	95, 777, 960

EXPRESS CHARGES ON UNITED STATES MONEYS.

In the last annual report a recommendation was made in regard to an appropriation for the expense of transportation of United States moneys sent for redemption, for which an estimate was made by the Secretary of the Treasury, but which failed to receive the favorable action of Congress.

It is submitted that the duty of the Government to bear the expense of replacing these notes has been recognized by the action of Congress in appropriating therefor every year, to and including 1875, and again for the years 1881 and 1882.

The following on this subject is from the last report:

The Government has required of the national banks that they provide, through a deposit in the Treasury, for the redemption of their worn and mutilated notes, and they bear the expense of transportation to this office for such redemption. It would seem that the Government should do at least as much toward keeping in good condition among the people the notes of its own issue, as it requires of the banks in regard to their issues. Otherwise the United States notes now in circulation, many of them already worn and defaced, will in a short time become more wretched in condition and more unfit for use. The gain to the Government, and of course the corresponding loss to the holders, by non-presentation for redemption of the United States notes will be considerable, and it can well afford the comparatively small expense necessary to keep the notes in good condition.

It is natural that the holder of a note, however much it may be defaced, should hesitate to incur the expense of express charges; and thus the note will be kept in circulation as long as it can possibly be used. A note-holder in a city where there is an assistant treasurer may obtain redemption by presentation to that officer, who forwards the notes to the Treasurer at the expense of the Government, payable from another appropriation; but this does not afford equal facilities of redemption to all holders of notes; and it makes necessary an extra count by the assistant treasurer of money which should come directly to this office.

The gold and silver certificates are also rapidly becoming defaced and worn. Although not issued as a circulating medium, but as certificates of deposit, they have, from various causes, passed into the circulation of the country. The charges for transportation of these for redemption have never been borne by the Government; nor is it proposed now to pay any charges where redemption in coin is demanded; but it is submitted that it would be proper to furnish new certificates for those which have been defaced in handling, and that the express charges thereon be paid by the Government. Authority is asked for such payment in any appropriation that may be made.

It is respectfully recommended that for these purposes an appropriation of \$30,000 be asked for, for the remainder of the current year, and one of \$70,000 for the ensuing year.

STANDARD SILVER DOLLARS.

The following table shows the amount of silver dollars coined, on hand, distributed, and outstanding at the close of each year since the coinage was resumed; the percentage of the annual coinage distributed each year; and the percentage of the total coinage outstanding at the close of each year:

Fiscal year ended June 30—	Annual coinage.	Total coinage.	On hand at close of year.	Net distri- bution during year.	Outstand- ing at close of year.	Percent- age of dis- tribution to annual coinage.	Percent- age of out- standing to total coinage.
1878*	\$8, 573, 500	\$8, 573, 500	\$7, 718, 357	\$855, 143	\$855, 143	9.9	9.9
1879	27, 227, 500	35, 801, 000	28, 358, 589	6, 587, 268	7, 442, 411	24.2	20.8
1880	27, 933, 750	63, 734, 750	45, 108, 296	11, 184, 043	18, 626, 454	40	29.2
1881	27, 637, 955	91, 372, 705	63, 249, 300	9, 496, 951	28, 123, 405	35.8	30.8
1882	27, 772, 075	119, 144, 780	87, 524, 182	3, 497, 193	31, 620, 598	12.6	26.5
1883	28, 111, 119	147, 255, 899	112, 362, 510	3, 272, 791	34, 893, 389	11.6	23.7
1884	28, 099, 930	175, 355, 829	135, 810, 368	4, 652, 072	39, 545, 461	16.5	22.6

* Coinage began in March.

The amount coined to September 30, 1884, was \$182,380,829, of which the Treasury held \$142,349,409. Of this amount \$97,094,881 was for the redemption of silver certificates outstanding. The amount in circulation was \$39,801,953, or about 21.8 per cent. of the total coinage.

The following table shows the coinage and distribution in each month of the fiscal year and to September 30, 1884:

Month.	Monthly coin- age.	Total coined to the end of the month.	On hand at close of the month.	Net distribu- tion during the month.	Outstanding at close of the month.
1883.					
July	\$2, 425, 000	\$149, 680, 899	\$113, 904, 649	\$882, 861	\$35, 776 250
August	2, 340, 000	152, 020, 899	115, 002, 838	1, 241, 811	37, 018, 061
September	2, 350, 000	154, 370, 899	115, 249, 663	2, 103, 175	39, 121, 236
October	2, 350, 050	156, 720, 949	116, 654, 559	945, 154	40, 066, 390
November	2, 350, 000	159, 070, 949	118, 534, 491	470, 068	40, 536, 458
December	2, 354, 170	161, 425, 119	120, 221, 095	667, 566	41, 204, 024
1884.					
January	2, 350, 000	163, 775, 119	123, 798, 408	.....	39, 976, 711
February	2, 350, 000	166, 125, 119	127, 387, 892	.....	38, 737, 227
March	2, 300, 510	168, 425, 629	129, 409, 516	278, 886	39, 016, 113
April	2, 300, 000	170, 725, 629	130, 947, 703	761, 813	39, 777, 926
May	2, 310, 000	173, 035, 629	133, 151, 360	106, 343	39, 884, 269
June	2, 320, 200	175, 355, 829	135, 810, 368	.....	39, 545, 461
July	2, 325, 000	177, 680, 829	138, 527, 618	.....	39, 153, 211
August	2, 350, 000	180, 030, 829	141, 105, 297	.....	38, 925, 532
September	2, 350, 000	182, 380, 829	142, 578, 876	876, 421	39, 801, 953

NOTE.—The difference between the amount "on hand," as stated in this table, and the amount in the Treasury, as it appears in the statement of assets and liabilities (p. 7), is \$229,467. Of this amount \$91,998 consists of dollars not yet shipped on orders for which payment has been made, \$10,000 was in transit between offices, and \$147,469 in dollars held in the silver profit fund of the United States mint at San Francisco.

As usual, the amount outstanding reached the highest point in December, when it exceeded \$41,000,000, an aggregate never before reached. The decrease to June was not as great as in previous years, probably owing to the scarcity of one- and two-dollar notes; and on September 30 the amount was \$680,717 greater than on the same date in 1883.

In September last the new vault in the Treasury building at Washington, having been completed, was turned over to the Treasurer and the storage of silver coin therein was commenced. This vault, with an

estimated capacity for \$50,000,000 in silver, and the one approaching completion in New Orleans, the capacity of which is estimated at \$28,000,000, will for some time to come relieve the Treasury offices, which have long been over-crowded.

The following table shows the amount of standard silver dollars and fractional silver coin in each office of the Treasury on September 30, 1884, and on that date last year :

Office.	Standard silver dollars.		Fractional silver coin.	
	September 30, 1883.	September 30, 1884.	September 30, 1883.	September 30, 1884.
Treasurer United States, Washington	\$2, 125, 359	\$4, 494, 616	\$168, 983 94	\$198, 495 67
Assistant Treasurer United States:				
Baltimore	2, 743, 895	3, 123, 065	298, 000 05	474, 007 45
Boston	2, 107, 362	1, 866, 971	1, 617, 097 65	1, 512, 701 05
Chicago	4, 688, 900	6, 648, 800	3, 059, 232 59	3, 848, 157 00
Cincinnati	979, 500	633, 500	105, 650 00	132, 063 00
New Orleans	5, 607, 980	7, 929, 208	654, 039 17	713, 977 27
New York	23, 221, 000	25, 908, 000	8, 489, 313 28	8, 877, 504 65
Philadelphia	8, 480, 900	9, 384, 360	3, 397, 270 00	3, 690, 270 00
San Francisco	15, 995, 000	18, 558, 000	7, 520, 214 35	7, 776, 797 77
Saint Louis	5, 001, 040	7, 819, 750	1, 446, 245 00	2, 098, 100 00
United States Mint:				
Denver		6		1 40
Carson City	2, 112, 755	2, 876, 730	16, 694 38	13, 630 58
New Orleans	7, 290, 045	12, 642, 620	84	25
Philadelphia	3, 664, 226	7, 798, 269	31, 099 56	34, 777 72
San Francisco	30, 745, 237	32, 740, 620	25, 415 00	34, 214 88
United States Assay-office:				
Boise City		708		8 00
Charlotte, N. C.			123 22	
Helena, Mont.	5, 743	350	5, 543 90	19, 217 35
New York	3, 102	9, 834	90	71
Saint Louis			5 75	14 30
Total	114, 772, 044	142, 431, 407	26, 835, 019 58	29, 424, 029 05
Add amount in transit between offices		10, 000	107, 000 00	71, 856 78
	114, 772, 044	142, 441, 407	26, 942, 019 58	29, 495, 885 83
Deduct amount required to fill orders unpaid	196, 000	91, 998	149, 499 75	19, 170 20
Total	114, 576, 044	142, 349, 409	26, 792, 519 83	29, 476, 715 63

FRACTIONAL SILVER COIN.

The increase in the amount of fractional silver coin held in the Treasury, nearly \$2,700,000 in the year ended September 30, 1884, was chiefly in fifty and twenty-five cent pieces, and the accumulation was probably due in part to the fact that for the first seven months of that period the expense of distribution was not borne by the Government, and in part to the resumption of the issue of one- and two-dollar notes in June, 1884.

There were 3,897 packages, containing \$2,797,369.62 of such coin, forwarded by express in return for currency redeemed or for deposits in the Treasury of lawful money, during the fiscal year, a decrease of 940 in number of packages and over \$1,000,000 from the shipments of the preceding year.

There were sent by registered mail 2,133 packages, containing \$143,804.10, an increase of 588 packages over 1883.

The appropriation to pay the cost of transportation by express was exhausted about October 1, 1883, and the deficiency appropriation was not made until May 1, 1884. It is recommended that an appropriation equal to that made for the current year—\$20,000—be requested for the ensuing year.

The denominations of the fractional silver coin held in each office of the Treasury on September 30, 1884, were as follows:

In office of—	Fifty-cent pieces.	Twenty-five-cent pieces.	Twenty-cent pieces.	Ten-cent pieces.	Five-cent pieces.	Three-cent pieces.	Unassorted.
Treasurer U. S.:							
Washington	\$90,260 50	\$86,600 50	.....	\$13,565 20	\$156 75	\$29 07	\$7,883 85
Assist. Treasurer U. S.:							
Baltimore	364,548 00	101,153 25	\$28 60	7,896 30	390 30	81 00	23,409 05
Boston	997,388 00	487,145 00	300 00	3,559 00	900 00	.....	157 00
Chicago	2,534,000 00	1,273,000 00	1,000 00	40,000 00	.....	.....	14,438 00
Cincinnati	60,945 00	43,305 00	381 00	12,405 00	565 00	24 00	55,504 65
New Orleans	687,230 00	21,075 75	40 00	5,627 80	.....	3 72	.....
New York	6,032,000 00	2,757,000 00	.....	26,000 00	6,000 00	.....	.....
Philadelphia	2,168,000 00	1,506,000 00	.....	16,270 00	.....	.....	.....
San Francisco	7,431,000 00	337,000 00	.....	7,500 00	1,272 00	25 77	.....
Saint Louis	1,559,725 00	526,290 00	170 00	11,665 00	220 00	30 00	.....
U. S. Mint:							
Carson City	10,622 00	2,647 25	.....	361 33	.....	.....	1 40
Denver .....	.....	.....	.....	.....	.....	.....	25
New Orleans .....	.....	.....	.....	.....	.....	.....	99
Philadelphia	4,161 00	14,998 25	.....	15,617 48	.....	.....	.....
San Francisco	8,260 00	2,571 00	.....	23,383 88	.....	.....	.....
U. S. Assay-office:							
Boisé City .....	.....	.....	.....	.....	.....	.....	8 00
Helena .....	.....	.....	.....	.....	.....	.....	19,217 35
New York .....	.....	.....	.....	.....	.....	.....	71
Saint Louis .....	.....	.....	.....	.....	.....	.....	14 30
In transit .....	.....	.....	.....	.....	.....	.....	71,856 78
Total	21,949,139 50	7,158,786 00	1,919 60	183,850 99	9,504 05	193 56	192,492 13

MINOR COIN.

The minor coin in the Treasury increased from September 30, 1883, to the same date in 1884, by over \$300,000, chiefly in five and three cent pieces. Of the latter denomination more than 300,000 pieces found their way back to the Treasury during that period, and it is believed that since the reduction of letter postage there is no good reason for the coinage and circulation of this coin, which resembles the silver dime so much as to be troublesome. The recommendation made in the last report, that provision be made for its redemption and retirement by recoinage, is therefore repeated.

The following table shows the denominations of the minor coin held in each office of the Treasury on September 30, 1884:

In office of—	Five cents.	Three cents.	Two cents.	One cent.	Mixed.	Total.
Treasurer United States,						
Washington	\$1,074 50	\$11,919 00	\$800 00	\$1,547 47	\$984 18	\$16,325 15
Assistant Treasurer United States:						
Baltimore	10,500 00	3,360 00	3,700 00	30,971 73	.....	48,531 73
Boston	8,800 00	25,845 00	1,571 00	26,867 00	2,863 18	65,946 18
Cincinnati	9,150 00	800 00	1,000 00	6,963 35	1,093 00	19,006 35
Chicago	37,000 00	7,470 00	1,460 00	21,010 00	1 15	66,941 15
New Orleans	1,660 70	697 92	77 60	1,222 70	.....	3 658 92
New York	105,245 00	18,600 00	1,630 00	50,061 00	.....	175,536 00
Philadelphia	117,228 00	83,049 00	7,265 00	157,678 00	.....	365,220 00
San Francisco	13,400 00	1,550 00	140 00	910 00	.....	16,000 00
Saint Louis	14,350 00	7,629 66	106 34	564 76	.....	22,650 76
United States Mint:						
Denver .....	.....	.....	.....	.....	13	13
Philadelphia .....	.....	.....	.....	.....	28,940 45	28,949 45
United States Assay-office:						
Boisé City .....	.....	.....	.....	.....	6 15	6 15
Charlotte, N. C. ....	.....	.....	.....	.....	34	34
Helena, Mont. ....	.....	.....	.....	.....	240 49	240 49
New York .....	.....	.....	.....	.....	79	79
Saint Louis .....	.....	.....	.....	.....	5 91	5 91
Total	318,408 20	160,920 58	17,749 94	297,796 01	34,144 77	829,019 50

FRACTIONAL CURRENCY.

The amount of fractional currency redeemed during the year was \$20,629.50; less than one-half the amount redeemed during the preceding year. The amount outstanding at the close of the year was \$15,355,999.64. The amounts redeemed annually since the issue ceased in 1876, are as follows:

Year.	Amount.	Year.	Amount.
1877.....	\$14, 043, 458 05	1881.....	\$109, 001 05
1878.....	3, 855, 368 57	1882.....	58, 705 55
1879.....	705, 158 06	1883.....	46, 556 96
1880.....	251, 717 41	1884.....	20, 629 50

Attention is directed to the decrease yearly in the amount of this currency presented for redemption, from which it will be apparent that the estimates carried to the public-debt statement of \$8,375,934, as lost or destroyed, will prove to be far below the actual loss or destruction.

The reports by the national banks, of their condition on June 20, 1884, show that they had then on hand of fractional currency \$473,046.66 only. There are no means of tracing any other considerable amounts, and it is not known that there is much more in existence; so that it is believed that the gain to the Government will be not less than \$14,000,000 of the \$368,724,079.45 of such currency issued.

The following statement shows, by issues, the date when the issue ceased, the amount outstanding at the close of the fiscal year 1884, and the amounts redeemed during the year:

Issue.	Date when issue ceased.	Outstanding June 30, 1884.	Redeemed fis- cal year 1884.
First	May 27, 1863	\$4, 281, 697 40	\$245 36
Second	February 23, 1867	3, 106, 846 70	230 33
Third	April 16, 1869	2, 985, 381 44	1, 025 78
Fourth	February 16, 1875	3, 698, 439 03	5, 101 91
Fifth	February 15, 1876	1, 283, 635 07	14, 026 12
	Total	15, 355, 999 64	20, 629 50

MUTILATED, STOLEN, AND COUNTERFEIT CURRENCY.

The deductions on account of mutilation, from the face value of United States notes redeemed during the year, amounted to \$1,997, on fractional currency to \$33.86, on silver certificates to \$85, and on gold certificates to \$10. The notes from which these deductions were made have not been passed through the accounts and destroyed, but have been retained in this office for the purpose of comparison with fragments of notes that may hereafter be presented for redemption.

There was also deducted, on account of mutilation, from notes of national banks that have failed, gone into liquidation, or are reducing circulation, \$47.50.

There were detected in remittances of United States notes received for redemption 233 counterfeits, of the nominal value of \$3,481; and in remittances of national bank notes, 62 notes stolen prior to regular issue, with the signatures of the bank officers forged thereon, amounting to \$670, and 452 counterfeits, of the nominal value of \$4,895.

The denominations of the counterfeit notes received and detected were as follows:

Denomination.	U. S. notes.	National- bank notes.
One dollar	\$13	.....
Two dollars	26	\$80
Five dollars	305	1,315
Ten dollars	610	1,060
Twenty dollars	1,180	640
Fifty dollars	1,250	100
One hundred dollars	100	900
	3,484	4,095

Counterfeit fractional currency of the nominal value of \$239.95 and a counterfeit compound-interest note of the denomination of \$50 were also detected.

In February last the several assistant treasurers were requested to report to this office the number of counterfeit silver coins detected in the receipts at their offices. Including those detected in this office, the number from February 1, 1884, to September 30, 1884, was as follows:

	Amount received.	Number of counterfeits.
Standard silver dollars	\$17,136,068	1,554
Half-dollars	3,715,399	579
Quarter-dollars	2,737,719	792

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

There were issued during the year, under the provisions of the act of June 8, 1872, on deposits of United States notes by national banks, certificates amounting to \$26,870,000; there were redeemed \$27,820,000; leaving outstanding at the close of the year \$12,230,000.

The total issues and redemptions each year, and the amount outstanding at the close of the years, from the date of the first issue, is shown by the following table:

Fiscal year.	Total amount issued.	Total amount redeemed.	Outstanding, as shown by the Treas- urer's books.
1873	\$57,240,000	\$25,430,000	\$31,810,000
1874	137,905,000	78,915,000	58,990,000
1875	219,000,000	159,955,000	59,045,000
1876	301,400,000	268,260,000	33,140,000
1877	378,285,000	324,305,000	53,980,000
1878	464,965,000	418,720,000	46,245,000
1879	554,730,000	525,400,000	29,330,000
1880	601,785,000	588,660,000	13,125,000
1881	612,850,000	601,235,000	11,615,000
1882	629,760,000	616,400,000	13,360,000
1883	649,790,000	636,610,000	13,180,000
1884	676,660,000	664,430,000	12,230,000

NOTE.—The amounts outstanding differ from those shown by the Public Debt Statements, for the reason that the reports of issues and redemptions of the last days of the fiscal year at the several offices do not reach the Department until after the statements of the debt are made up.

RECOINAGE OF UNCURRENT COINS.

No appropriation for the recoinage of uncurrent coins was made for the fiscal year 1884; for the current year, however, \$15,000 was appropriated, and in August last \$135,870.27 of fractional silver coin was re-coined, at a loss of \$7,229.58.

It is recommended that Congress be requested to appropriate the same amount for the ensuing year.

SALES OF EXCHANGE.

In addition to the transfers of silver certificates issued upon deposits of gold coin with the assistant treasurer at New York, there were issued during the year, for like deposits, orders payable in gold as follows: Payable at San Francisco, \$1,600,000, on which a premium of \$190.62 was received; payable at New Orleans, \$500,000, at a premium of \$250; and from San Francisco, payable at New York, \$250,000, on which \$750 was realized.

CLEARING-HOUSE TRANSACTIONS.

In January, 1879, the Treasury became a member of the New York clearing-house so far as to make settlements with banks through that institution, instead of separately. It was considered that such an arrangement would be advantageous to the Treasury in aiding resumption and in saving useless handling of money; and in these respects the anticipations have been realized.

There was in force at the time a rule, adopted November 12, 1878, prohibiting the "payment of balances at the clearing-house in silver certificates or silver dollars, excepting as subsidiary coin, in small sums (say under \$10)." Subsequent to the passage of the act of Congress of July 12, 1882, which prescribed that "no national banking association shall be a member of any clearing-house in which such [gold and silver] certificates shall not be receivable in settlement of clearing-house balances," the associated banks resolved that "the resolutions adopted November 12, 1878, be amended so far as they conflict with section 12 of the act of July 12, 1882."

Notwithstanding this formal declaration of compliance with law, neither standard silver dollars nor silver certificates have been or are now offered in settlement of balances at the clearing-house; and the Treasury has refrained from taking any steps to enforce the receipt of either of these descriptions of funds, which have therefore not been used in payment of obligations presented through the clearing-house.

The statements which are presented below show that there has been paid to the associated banks, through the clearing-house, from the 1st day of July, 1882, to the 31st day of October, 1884, a period of two years and four months—

In gold coin and gold certificates	\$405,985,000
In United States notes	23,657,568
In silver certificates (not paid out at the New York office, but at other points, under the provisions of the circular of September 18, 1880)....	14,741,000

During the same period the amounts received by the New York office on account of duties on imports at the port of New York aggregated \$328,533,000, of which there was—

In gold coin and gold certificates	\$208,590,000
In United States notes	35,278,000
In silver coin	335,000
In silver certificates	84,330,000

From the reports of silver certificates issued, transferred, and redeemed, and of the amounts received for duties and the amount on hand in the New York office, it appears that, after allowing for the re-issue by the New York office of a portion of those paid in, silver certificates to a large amount have been brought from other points to New York and used in the payment of duties on imports, for which otherwise gold coin or certificates, or United States notes would have been used.

Of the loss of gold to the Treasury through the mode of settlement with the clearing-house, there has been made up to it during the same period \$60,844,000 by means of gold deposits at the New York office, for \$39,771,000 of which silver certificates were issued at Treasury offices in the South and West, and for \$21,073,000 of which silver certificates were paid out at the New York office.

As a consequence of the inability of the Treasury, under the existing practice, to use either the silver dollars or the silver certificates in its settlements with the New York clearing-house, where by far the greater part of its disbursements is made, the available gold ran down from \$155,429,600 on January 1, 1884, to \$116,479,979 on August 12, 1884; while the silver dollars and bullion on hand, not represented by silver certificates outstanding, increased during the same period from \$27,266,037 to \$48,603,958.

As a temporary expedient to stop this drain of gold from the Treasury, the assistant treasurer at New York was directed to use in payments to the clearing-house United States notes to the extent of one-half of the payments. But the amount of these notes in the Treasury, which at the time of the commencement of this mode of payment had accumulated beyond its needs, has now become so much reduced, that they are no longer available for such payments to any considerable extent.

If a return to the former practice of making payments entirely in gold or gold certificates shall result in a continuous loss of gold to the Treasury, not made up to a sufficient extent by receipts of gold from other sources, the question must soon arise for the decision of the Department as to whether it will continue to make in gold or its representative the payments now made through the clearing-house, or use in its payments the silver dollars or their representative certificates in some proportion to the relation which silver dollars in the Treasury, not held for certificates outstanding, bear to the available assets, and to an extent similar to that in which they are used at other offices of the Treasury.

In ascertaining what this proportion is, it is to be considered that of the \$134,670,790 in gold coin and bullion now owned by the Government, \$95,500,000 was obtained by the sale of bonds under the resumption act.

If it be held that this amount is available for no other purpose than the redemption of United States notes, the gold which may be used for ordinary payments is \$39,170,790, compared with \$46,831,660 in silver dollars, including bullion, available for the same purposes. Or if it be held that the provision in section 12 of the act of July 12, 1882, suspending the issue of gold certificates whenever the amount of gold coin and bullion in the Treasury reserved for the redemption of United States notes falls below \$100,000,000, is by implication a requirement that this sum shall be held for the redemption of notes, then the balance of gold which may be used for ordinary payments is \$34,670,790.

The following statement shows the transactions of the Treasury with

the New York clearing-house for the past two fiscal years and by months for the last sixteen months:

Date.	Checks sent to the clearing-house.	Checks received from the clearing-house.	Balances due the assistant treasurer.	Balances due the clearing-house.
Fiscal year ended June 30, 1883	\$129,980,110 60	\$327,302,309 62	\$1,662,263 98	\$198,984,463 00
1883.				
July	9,074,257 66	23,226,978 95		14,152,721 29
August	10,524,505 70	22,462,789 27	361,242 42	12,299,525 99
September	10,096,816 27	26,136,031 46		16,039,215 19
October	10,324,684 37	23,080,314 17	380,431 75	13,136,061 55
November	9,110,773 30	25,351,265 57	7,417 90	16,247,910 17
December	9,352,506 32	26,605,052 32		17,252,546 00
1884.				
January	7,882,354 05	29,348,109 97	5,690 67	21,471,446 59
February	9,235,039 76	22,580,455 21	2,675 64	13,348,091 09
March	9,461,406 98	25,279,126 34		15,817,719 36
April	8,983,812 58	22,824,779 82		13,840,967 24
May	13,092,598 63	22,540,655 05	574,421 64	10,022,478 06
June	9,527,244 64	26,106,390 19		16,579,145 55
Fiscal year ended June 30, 1884	116,666,000 26	295,541,948 32	1,331,880 02	180,207,828 08
1884.				
July	8,937,994 32	36,376,994 58		27,439,000 26
August	9,736,396 56	23,387,931 91	56,488 31	13,708,023 66
September	8,614,439 14	19,525,520 63		10,911,081 49
October	8,969,806 13	26,791,477 84		17,822,171 71
Total for two years and four months	282,904,247 01	728,926,182 90	3,050,632 31	449,072,568 20

The kinds of money used in settlement of the balances due the clearing-house were as follows:

Date.	Gold coin.	Gold certificates.	United States notes.	Transfers in silver certificates.	Sundry credits.
Fiscal year ended June 30, 1883	\$41,225,000	\$134,637,000	\$3,692,463 00	\$14,741,000	\$4,689,000
1883.					
July		14,139,000	13,721 29		
August		12,199,000	100,525 99		
September		15,966,000	73,215 19		
October		13,079,000	57,061 55		
November		16,237,000	10,910 17		
December		17,237,000	15,546 00		
1884.					
January		21,456,000	15,446 59		
February		13,333,000	15,091 09		
March		15,777,000	40,719 36		
April		13,670,000	170,967 24		
May		9,865,000	157,478 06		
June		16,370,000	209,145 55		
Fiscal year ended June 30, 1884		179,328,000	879,828 08		
1884.					
July		27,215,000	224,000 26		
August		9,380,000	4,328,023 66		
September		5,200,000	5,711,081 49		
October		9,000,000	8,822,171 71		
Total for two years and four months	41,225,000	364,760,000	23,657,568 20	14,741,000	4,689,000

The kinds of money received in payment of duties on imports at the port of New York are shown in the following table:

Date.	United States notes.	Gold coin.	Gold certificates.	Silver certificates.	Silver coin.	Total duties on imports, port of New York.
Fiscal year ended June 30, 1883.....	\$9,859,000	\$30,045,000	\$67,124,000	\$39,342,000	\$150,000	\$146,520,000
1883.						
July.....	794,000	339,000	11,552,000	1,906,000	13,000	14,609,000
August.....	791,000	359,000	9,734,000	2,395,000	11,000	13,290,000
September.....	609,000	385,000	9,364,000	1,682,000	10,000	12,050,000
October.....	555,000	347,000	8,802,000	1,902,000	10,000	11,616,000
November.....	593,000	276,000	6,039,000	2,011,000	9,000	8,928,000
December.....	603,000	260,000	6,657,000	1,809,000	9,000	9,388,000
1884.						
January.....	884,000	287,000	7,794,000	2,794,000	9,000	11,768,000
February.....	999,000	253,000	8,148,000	2,661,000	8,000	12,069,000
March.....	1,250,000	204,000	6,952,000	3,031,000	10,000	11,447,000
April.....	1,344,000	244,000	5,606,000	2,643,000	13,000	9,850,000
May.....	1,364,000	312,000	4,318,000	3,282,000	13,000	9,289,000
June.....	2,005,000	290,000	3,784,000	3,366,000	14,000	9,459,000
Fiscal year ended June 30, 1884.....	11,791,000	3,556,000	88,750,000	29,482,000	134,000	133,713,000
July.....	2,332,000	206,000	6,313,000	4,247,000	13,000	13,111,000
August.....	2,781,000	169,000	5,702,000	4,164,000	12,000	12,828,000
September.....	4,125,000	193,000	3,897,000	3,764,000	13,000	11,992,000
October.....	4,390,000	183,000	2,452,000	3,331,000	13,000	10,369,000
Total for two years and four months.....	35,278,000	34,352,000	174,238,000	84,330,000	335,000	328,533,000

DEPOSITARY BANKS.

During the fiscal year the public moneys deposited with national banks designated as depositaries amounted to \$129,100,449.35; making a total of such receipts by them since the establishment of the national-banking system of \$4,087,797,294.23.

The balance remaining at the close of the year to the credit of the Treasurer was \$10,716,144.17; and to the credit of disbursing officers, \$3,375,161.01; a total of \$14,091,305.18, to secure the safe-keeping and prompt payment of which there were held United States bonds amounting to \$17,060,000. There were 135 national banks acting as depositaries at the close of the fiscal year.

The utility of these agencies of the Government becomes apparent when it is observed that during the fiscal year \$129,100,449.35 of the receipts into the Treasury were deposited with them, thus saving to the Government the expense and risk of transportation to Treasury offices of funds in many instances needed at the places of receipt for the accommodation of disbursing officers and public creditors.

The transfers of amounts from the banks, at times when the balances approached the limit fixed by the securities on deposit, have been accomplished without expense to the Treasury and with satisfactory promptness.

The following table shows for twenty-one fiscal years the transactions with depositary banks:

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance at close of the year.
1864 ...	\$153,395,108 71	\$316,000 00	\$85,507,674 08	\$28,726,695 88	\$39,976,738 75
1865 ...	987,564,639 14	8,110,294 70	583,697,912 72	415,887,767 81	36,065,992 06
1866 ...	497,566,676 42	13,523,972 62	363,085,565 65	149,772,756 11	34,298,319 34
1867 ...	351,737,083 83	8,405,903 63	331,039,872 57	37,218,312 76	26,182,821 47
1868 ...	225,244,144 75	9,404,392 00	215,311,460 69	22,218,187 92	23,301,709 61
1869 ...	105,160,573 67	10,052,199 44	114,748,877 24	14,890,463 75	8,875,141 73
1870 ...	120,084,041 79	2,466,521 06	111,123,926 18	11,818,228 61	8,483,549 79
1871 ...	99,299,840 85	2,633,129 45	89,428,544 04	13,790,961 01	7,197,015 04
1872 ...	106,104,855 16	3,050,444 05	94,938,603 76	13,635,837 49	7,777,873 00
1873 ...	169,602,749 98	9,004,842 49	108,089,786 76	16,110,519 07	62,185,153 64
1874 ...	91,108,846 70	2,729,958 81	134,869,112 57	13,364,554 52	7,790,292 06
1875 ...	98,228,249 53	1,737,445 60	82,184,304 05	13,657,678 25	11,914,004 89
1876 ...	97,402,227 57	2,445,451 49	89,981,146 99	13,909,616 83	7,870,920 13
1877 ...	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 88	7,555,776 41
1878 ...	99,781,053 48	2,385,920 38	90,177,963 35	12,006,870 60	6,937,916 32
1879 ...	108,397,525 67	6,890,489 06	100,498,469 29	15,544,058 34	7,183,403 42
1880 ...	119,493,171 94	6,489,634 17	109,641,232 64	15,525,023 03	7,999,953 86
1881 ...	131,820,002 20	5,646,092 46	118,143,724 81	18,368,772 82	8,933,550 79
1882 ...	143,261,541 41	5,256,574 29	129,131,305 07	18,709,928 56	9,610,432 86
1883 ...	145,974,256 86	5,292,840 22	132,075,358 80	18,771,472 81	10,030,098 33
1884 ...	129,100,449 35	5,501,161 18	116,227,722 17	17,688,442 52	10,716,144 17
Total.	4,087,797,294 23	114,196,463 39	3,294,178,963 88	897,098,649 57	.....

SPEAKER'S CERTIFICATES.

The attention of Congress is again respectfully directed, through you, to the mode of paying the certificates issued by the Speaker of the House of Representatives to members for their compensation and mileage. The amount of these disbursements is very large, \$1,805,624 having been appropriated for these purposes for the ensuing year. The Treasurer is unable to verify the accounts upon which the certificates are issued, but is nevertheless held responsible, by the accounting officers, for their proper payment. The duty of making these payments should be devolved by law upon a disbursing officer regularly qualified.

PACIFIC RAILROAD SINKING FUNDS.

At the close of the fiscal year United States bonds were held in this office for account of the Pacific Railroad sinking funds established by the act of May 7, 1878 (20 Statutes, 56), as follows:

	For the Union Pacific Railroad Company.	For the Central Pacific Railroad Company.
Bonds issued to Pacific Railways (currency sixes)	\$361,000 00	\$444,000 00
Loan of July 12, 1882, 3 per cents	1,876,450 00	194,900 00
Funded loan of 1907, 4 per cents	32,650 00	199,100 00
Total	2,270,100 00	838,000 00

TRUST FUNDS.

The Indian Trust Fund.

The bonds and stocks of the Indian trust fund in the custody of this office, under the act of Congress of June 10, 1876 (19 Statutes, 58), at the close of the fiscal year, amounted to \$1,808,016.83½. Of this amount

\$280,000 was in bonds issued to the Pacific Railways (currency sixes), and the remainder in State and corporation stocks and bonds, as shown in the table in the appendix.

Interest is due and unpaid on all the bonds of the following-named States, held for account of this fund: Arkansas, Florida, Louisiana, North Carolina, South Carolina, Tennessee, and Virginia. Interest on the remaining bonds, those of the States of Indiana and Maryland, and bonds issued to the Pacific Railways, is paid to date.

Miscellaneous Trusts.

United States bonds are held in trust for the following:

American Printing House for the Blind	\$250,000
Pennsylvania Company	200,000
Manhattan Savings Institution	75,000
Cincinnati Chamber of Commerce	40,000

One hundred and twenty-five thousand dollars in United States three per cent. called bonds, held for account of the Manhattan Savings Institution, have been delivered to the Secretary of the Treasury for redemption for account of said Institution, leaving \$75,000 in United States four per cent. bonds on deposit. These bonds are held in trust for that Institution as indemnity for certain stolen bonds, as provided for by the act of December 19, 1878 (20 Statutes, 589).

The following-described bonds are held in custody in this office for the Secretary of the Treasury, all with the exception of the Louisiana bonds having become the property of the United States, by payment of the principal and interest to the trusts for which they were originally purchased:

Arkansas State bonds	\$625,000
Chesapeake and Ohio Canal bonds	9,000
Louisiana State bonds	566,480
Virginia State bonds	41,800
North Carolina State bonds	13,000

UNITED STATES BONDS HELD FOR NATIONAL BANKS.

At the close of the fiscal year the United States bonds held in trust for the national banks amounted to \$351,207,850. Of this amount \$334,147,850 was held to secure circulation, and \$17,060,000 to secure public moneys, as follows:

To secure circulation.

Bonds issued to Pacific Railways, 6 per cents	\$3,498,000
Funded loan of 1891, 4½ per cents	46,546,400
Funded loan of 1907, 4 per cents	111,690,900
Loan of July 12, 1882, 3 per cents	172,412,550
	<hr/>
	334,147,850

To secure public moneys.

Bonds issued to Pacific Railways, 6 per cents	\$120,000
Funded loan of 1891, 4½ per cents	1,776,500
Funded loan of 1907, 4 per cents	6,776,050
Loan of July 12, 1882, 3 per cents	8,387,450
	<hr/>
	17,060,000

The amount of bonds deposited during the year was \$47,196,600, and of bonds withdrawn, \$69,701,250.

The total movement of bonds held in trust for national banks was \$116,897,850, against \$539,006,000 for the year ended June 30, 1883. The amount of bonds held to secure circulation June 30, 1883, was \$356,596,500, and the amount held June 30, 1884, was \$334,147,850, showing a decrease during the year of \$22,448,650, compared with \$4,126,200 in the preceding year.

There was a decrease of \$28,465,300 in the amount of bonds of the 3 per cent. loan of 1882, held to secure circulation, making a total withdrawal of this class of securities since the first issue, of \$37,271,300. Up to and including June 30, 1884, calls for about \$80,000,000 3 per cents had matured.

During the fiscal year proceeds of called bonds to the amount of \$14,231,740 were deposited in the Treasury to retire outstanding circulating notes.

SEMI-ANNUAL DUTY.

The amount of semi-annual duty assessed upon, and collected from the national banks for the fiscal year, the duty being upon circulation only, was \$3,024,668.24.

The total amount of semi-annual duty collected by this office from the national banks since the organization of the system is, as shown in the appendix:

On circulation	\$58,410,193 21
On deposits	60,940,067 16
On capital	7,855,887 74
Total	<u>127,206,148 11</u>

THE REDEMPTION OF NATIONAL-BANK NOTES.

During the fiscal year \$126,152,572.34 in national-bank notes, contained in 23,185 remittances, were presented for redemption, being 22.83 per cent. more than in the preceding year. The smallest monthly receipts during the year were \$7,387,226.93 in September, and the largest \$17,463,933.43 in January; the average monthly receipts were about \$10,500,000. Of the amount presented \$86,922,000, or 68.90 per cent., came from the four cities, New York, Boston, Philadelphia, and Chicago—New York leading in amount with \$54,327,000, or 43.07 per cent., followed by Boston with \$19,971,000, or 15.83 per cent., by Philadelphia with \$6,830,000, or 5.41 per cent., and by Chicago with \$5,794,000, or 4.59 per cent.; the remainder, \$39,230,000, or 31.1 per cent., represents remittances from all other places, and from every section of the country.

The payments made during the year for bank notes redeemed, amounted to \$125,760,169.18. Of this amount, \$77,991,916.83, or 62.02 per cent., was effected by the Treasurer's transfer checks, thus saving the transportation of lawful money. These checks were drawn on all of the assistant treasurers, with due care for the convenience of the party receiving the check; \$24,080,304.62 in United States notes were forwarded by express from Washington, and \$1,173,646.70 in standard silver dollars and fractional silver coin from Washington and the mints; making in all \$25,253,951.32, or 20.08 per cent. of the returns by shipments by express. The remainder of the redemptions, \$22,514,301.03, or 17.9 per cent., was effected by payments at the counter and by credits in account.

The receipts of bank notes for redemption from the principal cities

and the kinds of returns made therefor when compared by percentages are very like those of the preceding year, except that the amounts involved are larger.

The increase of 22.83 per cent. in the amount of bank notes presented for redemption reflects the condition of the mercantile and monetary affairs of the country as shown by reports of increasing business failures and decreasing clearing-house transactions; and it is a continuation in the course that bank-note redemptions have been pursuing year by year since 1881.

The redeemed national-bank notes assorted by banks of issue and disposed of during the year amounted to \$125,379,514; \$26,255,500 of which were forwarded by express to the banks of issue as fit for further use, \$95,616,064 were delivered to the Comptroller of the Currency, and \$3,507,950 were notes of banks which had failed or which had gone into voluntary liquidation before the passage of the act of Congress of July 12, 1882.

The deposits of lawful money made by national banks during the fiscal year for the withdrawal of their circulating notes amounted to \$29,519,570.

Of these deposits, \$1,301,090 were made under the provisions of section 5222 of the Revised Statutes, \$3,287,410 under section 6 of the act of Congress approved July 12, 1882, and \$24,931,070 under section 4 of the act of June 20, 1874, as modified by section 9 of the act of July 12, 1882. Of the latter amount, \$14,231,740 was deposited from the proceeds of United States bonds called for redemption, that were held by the Treasurer as security for circulation. The largest amount deposited under the act of 1874, during any calendar month, was \$1,607,650 in September, falling far below the limit of \$3,000,000 placed upon such deposits by section 9 of the act of July 12, 1882.

The expenditure from the 5 per cent. fund for transporting, redeeming, and assorting national-bank notes during the year was \$160,896.65 on the following accounts: for charges for transportation incurred on remittances of bank notes for redemption to Washington, and on assorted notes fit for circulation forwarded from Washington to banks of issue, \$68,684.11; for salaries, \$88,426.79; for printing and binding, \$1,935.91; for stationery, \$1,133.84; and for all other expenses, \$716. This expenditure is by law required to be assessed on the national banks in proportion to the circulation of each redeemed. There were assorted during the year \$121,911,764 in national-bank notes that are assessable under the law. This amount divided into the expenditure of \$160,896.65 makes an average rate of assessment of \$1.31978 per \$1,000, as against an average rate of \$1.55634 per \$1,000 for the preceding fiscal year, a decrease of 23.656 cents in the expense per \$1,000, and a decrease in the rate of expense of 15.1 per cent.

The fiscal year last ended makes ten years of national-bank note redemptions under the act of June 20, 1874. A brief summary of these redemptions may be of interest:

The aggregate amount of bank notes presented for redemption during the ten years, expressed in round numbers, was 1,404 millions of dollars—a yearly average of 140 millions. The actual redemptions varied widely from this average, running up to 242 millions in 1877 and falling off to 59 millions in 1881; in the one case exceeding the average by 102 millions and in the other falling 81 millions below it. To consider these redemptions in periods of five years shows facts equally striking. For instance, the aggregate amount of bank notes presented for redemption during the first five years (1875–1879) was 978 millions of dollars;

while the aggregate amount for the last five years (1880-1884) was but 426 millions—the former amount being more than 129 per cent. greater than the latter. The yearly average of redemptions for the first five years was 195 millions of dollars; the smallest redemptions being 155 millions in 1875, and the largest 242 millions in 1877; for the last five years the yearly average was 85 millions, the actual redemptions varying from 59 millions in 1881, to 126 millions in 1884. In no year of the last five did the redemptions equal those of any of the first five years. The large redemptions of the years 1875-1879 were to some extent due to the depression in business succeeding the financial and commercial panic of 1873; and the comparatively small redemptions in the last five years (1880-1884) may be attributed to the recovery during those years from the effects of that panic, the increased activity of business, and the benefits attending the resumption of specie payments. The statistics of the ten years show that the redemptions are invariably affected by the business seasons, decreasing in spring and autumn, when trade is active, and increasing in midwinter and midsummer when trade is dull.

The balances of funds held for the redemption of notes of national banks that have failed, gone into liquidation, or are reducing circulation, have for some years past exceeded \$30,000,000.

The following table shows by fiscal years since 1877 the amounts deposited and redeemed, and the balances remaining on hand:

Year.	Failed.			Liquidating.		
	Deposits.	Redemptions.	Balances.	Deposits.	Redemptions.	Balances.
To June 30, 1877.	\$7,018,210 00	\$6,098,261 80	\$919,928 20	\$18,110,843 25	\$14,106,006 45	\$4,004,836 80
Fiscal year 1878.	598,104 50	752,497 50	765,535 20	2,397,610 00	1,810,752 00	4,591,694 80
1879.	814,870 25	636,613 50	943,791 95	2,389,634 00	1,534,086 50	5,427,242 50
1880.	217,008 00	382,116 50	778,683 45	1,056,183 00	1,058,414 50	5,425,010 80
1881.	323,562 50	426,888 50	677,357 45	1,281,961 00	1,144,906 40	5,562,065 40
1882.	975,729 25	533,504 50	1,119,582 20	7,939,995 00	1,769,756 00	11,732,304 40
1883.	452,787 50	722,808 00	849,561 70	7,284,980 00	4,595,593 00	14,421,691 40
1884.	634,780 00	625,212 00	859,129 70	4,484,050 50	5,746,173 50	13,159,568 40

Year.	Reducing.			Aggregate.		
	Deposits.	Redemptions.	Balances.	Deposits.	Redemptions.	Balances.
To June 30, 1877.	\$58,787,315 00	\$50,720,719 00	\$8,066,596 00	\$83,916,368 25	\$70,925,007 25	\$12,991,361 00
Fiscal year 1878.	5,820,313 00	9,446,626 00	4,440,283 00	8,816,027 50	12,009,875 50	9,797,513 00
1879.	6,650,745 00	5,866,001 00	5,225,027 00	9,855,249 25	8,056,701 00	11,596,061 25
1880.	12,870,285 00	4,961,385 00	13,133,927 00	14,143,476 00	6,401,916 00	19,337,621 25
1881.	24,546,513 00	10,773,004 00	26,907,436 00	26,154,036 50	12,344,798 90	33,146,858 85
1882.	11,802,753 00	14,505,346 00	24,204,843 00	20,718,477 25	16,808,606 50	37,056,729 60
1883.	14,915,693 00	18,233,878 50	20,886,657 50	22,653,460 50	23,552,279 50	36,157,910 60
1884.	24,949,069 50	20,486,304 00	25,349,423 00	30,067,900 00	26,857,689 50	39,368,121 10

The bank notes presented for redemption during the first three months of the current fiscal year are 31 per cent. in excess of the amount presented during the corresponding period of the last fiscal year. It was in anticipation of this increase that the Treasurer asked and received an appropriation for ten additional clerks for the current year. Of the clerks thus provided, it has been found necessary thus far to appoint but five, and if the work for the remainder of the year can be performed without any further increase of force, it will be done, as it is proposed to conduct the business of redemptions with the least possible expense to the banks consistent with safety and the requisite celerity.

The assessments made during the year under section 8 of the act of Congress approved July 12, 1882, on national banks making deposits for the retirement in full of their circulation, amounted to \$6,239.72. The assessments previously made under that section were in amount \$12,979.34; making an aggregate fund that has been placed to the credit of the account "Assessments for Retirement of Circulation" of \$19,219.06. Against this fund there will be charged \$4,040.87 for expenses incurred during the year in redeeming the notes of the banks so assessed; and there has been previously charged to the fund, \$3,220.46; making a total charge of \$7,261.33.

WORK OF THE OFFICE.

The tables herein given and appended show the general result of the work of the office, which has not decreased on the whole, although in some particulars there have been changes. It has been sufficient to require diligent and faithful service from all employed thereon.

During the fiscal year the Treasurer was authorized and required in two instances to act as the disbursing officer, for brief periods, of two of the Departments at Washington, viz: for the State Department during the vacancy occasioned by the death of R. C. Morgan, disbursing clerk, and for the Post-Office Department during the vacancy caused by the removal of J. O. P. Burnside, disbursing clerk; the Treasurer making the payments of salaries usually made by those officers, from the dates when they ceased to act until he was relieved by the appointment and qualification of their successors.

The Treasurer is able to commend the management of the offices of the assistant treasurers, and to state that no loss of the public funds has occurred during the year.

RESTORATION OF SALARIES.

The Treasurer on this occasion renews the recommendation annually made that an amount be appropriated sufficient to restore salaries in his office to the amounts formerly paid. He is constrained to ask this as an act of justice to faithful and competent officers holding highly responsible positions, from whose salaries as fixed by statute deductions ought not to have been made, even of sums so small as were taken therefrom.

Very respectfully, your obedient servant,

A. U. WYMAN,

Treasurer of the United States.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

APPENDIX.

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1884 as shown by WARRANTS ISSUED.

Receipts covered in to the credit of—	Issue of notes and bonds.	Net receipts.	Repayments to appropriations.	Counter credits to appropriations.	Total.
Customs		\$195,067,489 76	\$811,626 88	\$72,489 42	\$195,951,606 06
Internal Revenue		121,586,072 51	21,337 81	523 59	121,607,933 41
Lands		9,810,705 01			9,810,705 01
Miscellaneous Sources		22,055,602 64			22,055,602 64
Total Net Revenue		348,519,869 92			
Public Debt—					
Funded Loan of 1907	\$75,400 00				
Silver Certificates	51,200,000 00				
Certificates of Deposit (act of June 8, 1872)	26,855,000 00				
United States Notes	85,948,236 00				
Loan of July 12, 1882	1,329,250 00				
Gold Certificates	41,470,000 00				
		206,877,886 00			206,877,886 00
Interest on the Public Debt			6,921 18		6,921 18
War Department Appropriations			1,472,235 69	78,583 73	1,550,819 42
Navy Department Appropriations			910,430 10	5,502,625 77	6,413,055 87
Interior Department Appropriations			16,028,935 13	621,119 55	16,650,054 68
Interior Civil Appropriations			62,886 53	11,907 00	74,793 53
Treasury proper Appropriations			1,736,380 29	739,997 24	2,476,377 53
Diplomatic Appropriations			123,990 62	49,593 24	173,583 86
Quarterly Salaries Appropriations			305 80		305 80
Judiciary Appropriations			140,975 81	44,151 67	185,127 48
Total Receipts		555,397,755 92	21,316,025 34	7,120,991 21	583,834,772 47
Balance, as shown by Warrants issued, June 30, 1883	346,040,339 42				
Late United States Depository, Louisville, Ky., formerly credited as unavailable	1,500 00				
Total					346,041,839 42
					929,876,611 89

Expenditures authorized by warrants from appropriations on account of—	Net expenditures.	Repayments of amounts unexpended.	Amounts re-credited to appropriations.	Total.
Customs, Light-houses, Public Buildings, &c	\$22,811,945 45	\$811,626 88	\$72,489 42	\$23,696,061 75
Internal Revenue	8,657,138 59	21,337 81	523 59	8,678,999 49
Interior Civil	8,613,237 06	62,886 53	11,907 00	8,688,030 59

Treasury proper	25,926,508 07	1,736,380 29	739,997 24	28,402,885 60
Diplomatic	1,260,766 37	123,990 62	49,593 24	1,434,350 23
Quarterly Salaries	582,046 98	305 80		582,352 78
Judiciary	3,068,791 18	140,975 81	44,151 67	3,253,918 66
Net Civil and Miscellaneous Expenditures		\$70,920,433 70		
War Department		39,429,603 36		
Navy Department		17,292,601 44	1,472,235 69	40,980,422 78
Interior Department		61,905,227 35	78,583 73	23,705,657 31
Interest on the Public Debt		54,578,378 48	5,502,625 77	78,555,282 03
		6,921 18	621,119 55	54,585,299 66
Total Net Expenditures		244,126,244 33		
Redemption of the Public Debt—				
Gold Certificates	25,455,980 00			
Silver Certificates	20,005,140 00			
Certificates of Deposit (act of June 8, 1872)	27,845,000 00			
Refunding Certificates	65,900 00			
United States Notes	85,948,236 00			
Fractional Currency	20,629 50			
Old Demand Notes	545 00			
Oregon War Debt	650 00			
One-Year Notes of 1863	1,200 00			
Two-Year Notes of 1863	800 00			
Compound Interest Notes	5,960 00			
Loan of February, 1861	55,000 00			
Loan of July and August, 1861	202,650 00			
Loan of 1863	28,700 00			
7-30s of 1861, 1864, and 1865	3,750 00			
5-20s of 1862	4,350 00			
5-20s of June, 1864	1,000 00			
5-20s of 1865	1,200 00			
10-40s of 1864	72,300 00			
Consols of 1865	65,400 00			
Consols of 1867	178,850 00			
Consols of 1868	21,700 00			
Funded Loan of 1881	176,650 00			
Loan of 1858	5,000 00			
Loan of July 12, 1882	64,814,600 00			
Loan of July and August, 1861, continued at 3½ per cent	566,250 00			
Loan of 1863 continued at 3½ per cent	422,550 00			
Funded loan of 1881 continued at 3½ per cent	34,550,700 00			
		260,520,690 50		260,520,690 50
Total Expenditures		504,646,934 83	21,316,025 34	533,083,951 38
Balance, as shown by Warrants issued, June 30, 1884			7,120,991 21	396,792,660 51
Total				929,876,611 89

REPORT ON THE FINANCES.

No. 2.—COMPARATIVE STATEMENT of RECEIPTS for the fiscal years 1883 and 1884, as shown by WARRANTS ISSUED.

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1883	\$214, 706, 496 93	\$144, 720, 368 98	\$7, 955, 864 42	\$30, 904, 851 62	\$398, 287, 581 95
1884	195, 067, 489 76	121, 586, 072 51	9, 810, 705 01	22, 055, 602 64	348, 519, 869 92
Increase in 1884 .....	.....	.....	1, 854, 840 59	.....	.....
Decrease in 1884	19, 639, 007 17	23, 134, 296 47	.....	8, 849, 248 98	49, 767, 712 03

No. 3.—COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years 1883 and 1884, as shown by WARRANTS ISSUED.

Fiscal year.	Interest on the public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1883	\$59, 160, 131 25	\$68, 678, 022 21	\$48, 911, 382 93	\$15, 283, 437 17	\$73, 375, 163 98	\$265, 408, 137 54
1884	54, 578, 378 48	70, 920, 433 70	39, 429, 603 36	17, 292, 601 44	61, 905, 227 35	244, 126, 244 33
Decr. 1884	4, 581, 752 77	.....	9, 481, 779 57	.....	11, 469, 936 63	21, 281, 893 21
Incr. 1884 .....	.....	2, 242, 411 49	.....	2, 009, 164 27	.....	.....

No. 4.—COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years 1883 and 1884.

Balance, June 30, 1883, as shown by Warrants issued					\$346, 040, 339 42
Net Revenue 1884				\$348, 519, 869 92	
Net Expenditures 1884				244, 126, 244 33	
Excess of Revenue over Expenditures					104, 393, 625 59
					450, 433, 965 01
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities		\$101, 179, 805 00		\$101, 179, 805 00	
Funded Loan of 1907	\$75, 400 00		\$75, 400 00		
Silver Certificates	51, 200, 000 00	20, 005, 140 00	31, 194, 860 00		
Gold Certificates	41, 470, 000 00	25, 455, 980 00	16, 014, 020 00		
Certificates of Deposit (act of June 8, 1872)	26, 855, 000 00	27, 845, 000 00		990, 000 00	
United States Notes	85, 948, 236 00	85, 948, 236 00			
Loan of July 12, 1882	1, 329, 250 00		1, 329, 250 00		
Refunding Certificates		65, 900 00		65, 900 00	
Fractional Currency		20, 629 50		20, 629 50	
Total	206, 877, 886 00	260, 520, 690 50	48, 613, 530 00	102, 256, 334 50	
Net excess of Redemptions over Issues					53, 642, 804 50
Late United States Depositary, Louisville, Ky., formerly credited as unavailable					396, 791, 160 51
					1, 500 00
Balance June 30, 1884					396, 792, 660 51

No. 5.—EXPLANATORY STATEMENT of the DIFFERENCE BETWEEN the BALANCE in the TREASURY June 30, 1884, as shown by WARRANTS ISSUED, and the CASH, as shown by the PUBLIC DEBT STATEMENT.

The balance in the Treasury June 30, 1884, as shown by Warrants issued (Statement No. 1) was.....	\$396,792,660 51
The cash in the Treasury June 30, 1884, as shown by the Public Debt Statement for that date, was.....	391,985,928 18
The difference amounting to.....	\$4,806,732 33
is explained in part by the fact that transcripts of the general account containing reports of receipts into the Treasury prior to July 1, 1884, were not received by the Treasurer until after that date from the following offices, viz:	
Office of Assistant Treasurer U. S. at:	
Baltimore, Md.....	16,452 73
New York, N. Y.....	531,194 75
Philadelphia, Pa.....	56,142 00
Boston, Mass.....	112,105 14
Cincinnati, Ohio.....	9,229 09
Chicago, Ill.....	24,472 04
Saint Louis, Mo.....	13,046 91
New Orleans, La.....	47,136 23
San Francisco, Cal.....	279,217 20
and from National Bank Depositories.....	2,980,051 17
Total.....	4,069,047 25
Silver: Certificates in Treasurer's balance, but not in that of Public Debt Statement.....	1,080,000 00
Certificates of deposit (act of June 8, 1872) in Treasurer's balance, but not in that of Public Debt Statement.....	135,000 00
Unavailable cash included in Treasurer's balance, but not in that of Public Debt Statement.....	993,776 69
Making.....	6,277,823 94
Less amount not covered by warrants.....	1,471,091 61
Leaves.....	4,806,732 33

No. 6.—BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES, June 30, 1884.

Office in which deposited.	Amount.
Treasury U. S., Washington, D. C.....	\$1,955,292 24
Sub-Treasury U. S., Baltimore, Md.....	311,288 71
Sub-Treasury U. S., Boston, Mass.....	3,481,353 04
Sub-Treasury U. S., Chicago, Ill.....	1,715,779 34
Sub-Treasury U. S., Cincinnati, Ohio.....	128,986 03
Sub-Treasury U. S., New Orleans, La.....	444,128 59
Sub-Treasury U. S., New York, N. Y.....	14,263,852 75
Sub-Treasury U. S., Philadelphia, Pa.....	4,311,083 28
Sub-Treasury U. S., Saint Louis, Mo.....	952,849 72
Sub-Treasury U. S., San Francisco, Cal.....	1,524,204 06
National Bank Depositories.....	3,375,161 01
Total.....	32,463,980 77

No. 7.—RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year 1884, as shown by WARRANTS PAID.

Receipts covered into the Treasury.....	\$19,585,591 89
Receipts by postmasters.....	24,236,893 93
Total net receipts.....	43,822,485 82
Balance due the United States June 30, 1883.....	8,591,068 31
Total.....	52,413,554 13
Expenditures by Treasurer on warrants.....	22,044,230 94
Expenditures by postmasters.....	24,236,893 93
Total expenditures.....	46,281,124 87
Balance due the United States June 30, 1884.....	6,132,429 26
Total.....	52,413,554 13

No. 8.—UNAVAILABLE FUNDS of the GENERAL TREASURY and of the POST-OFFICE DEPARTMENT, June 30, 1884.

The following items were unavailable on June 30, 1884, viz:

On deposit with the following States under the act of June 23, 1836:	
Maine	\$955,838 25
New Hampshire	669,086 79
Vermont	669,086 79
Massachusetts	1,338,173 58
Connecticut	764,670 60
Rhode Island	382,335 30
New York	4,014,520 71
Pennsylvania	2,867,514 78
New Jersey	764,670 60
Ohio	2,007,260 34
Indiana	860,254 44
Illinois	477,919 14
Michigan	286,751 49
Delaware	286,751 49
Maryland	955,838 25
Virginia	2,198,427 99
North Carolina	1,433,757 39
South Carolina	1,051,422 09
Georgia	1,051,422 09
Alabama	669,086 79
Louisiana	477,919 14
Mississippi	382,335 30
Tennessee	1,433,757 39
Kentucky	1,433,757 39
Missouri	382,335 30
Arkansas	286,751 49
Total on deposit with the States	\$28,101,644 91
Deficits and Defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869	419,243 84
Default, Branch Mint U. S., Dahlonega, Ga., 1861, at the outbreak of the Rebellion	27,950 03
Branch Mint U. S., Charlotte, N. C., 1861, at the outbreak of the Rebellion	32,000 00
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	778 66
Depository U. S., Baltimore, Md., 1866	547 50
Deficit, Depository U. S., Santa Fé, N. Mex., 1866, short in remittance	249 90
Failure, Venango National Bank of Franklin, Pa., 1866	193,932 67
First National Bank of Selma, Ala., 1867	33,383 87
Default, Sub-Treasury U. S., New Orleans, La., 1867, May and Whitaker	675,325 22
Sub-Treasury U. S., New Orleans, La., 1867, May property	5,566 31
Deficit, Sub-Treasury U. S., New York, 1867, counterfeit 7.30s	4,392 91
Deficits, Sub-Treasury U. S., New York, 1867 to 1880	9,425 87
Default, Depository U. S., Pittsburgh, Pa., 1867	2,126 11
Depository U. S., Baltimore, Md., 1867	6,900 77
Depository U. S., Baltimore, Md., 1870	1,196 87
Total	1,413,020 53
Total	29,514,665 44
The Post-Office Department balance is \$6,057,142.07, of which the following items were unavailable on June 30, 1884, viz:	
Default, Sub-Treasury U. S., New Orleans, La., 1861, at the outbreak of the Rebellion	\$31,164 44
Depository U. S., Savannah, Ga., 1861, at the outbreak of the Rebellion	205 76
Depository U. S., Galveston, Tex., 1861, at the outbreak of the Rebellion	83 36
Depository U. S., Little Rock, Ark., 1861, at the outbreak of the Rebellion	5,823 50
Total	\$37,277 06
RECAPITULATION.	
General Treasury Moneys unavailable June 30, 1884	\$29,514,665 44
Post-Office Department Moneys unavailable June 30, 1884	37,277 06
Total unavailable	29,551,942 50

No. 9.—SEMI-ANNUAL DUTY ASSESSED upon and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from 1864 to 1884, inclusive..

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193 32	\$95,911 87	\$18,432 07	\$167,537 26
1865.....	733,247 59	1,087,530 86	133,251 15	1,954,029 60
1866.....	2,106,785 30	2,633,102 77	466,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 36	5,840,698 23
1868.....	2,946,343 07	2,564,143 44	306,781 67	5,817,268 18
1869.....	2,957,416 73	2,614,553 58	312,918 68	5,884,888 99
1870.....	2,949,744 13	2,614,767 61	375,962 26	5,940,474 00
1871.....	2,987,021 69	2,802,840 85	385,292 13	6,175,154 67
1872.....	3,193,570 03	3,120,984 37	389,356 27	6,703,910 67
1873.....	3,353,186 13	3,196,569 29	454,891 51	7,004,646 93
1874.....	3,404,483 11	3,209,967 72	469,048 02	7,083,498 85
1875.....	3,283,450 89	3,514,265 39	507,417 76	7,305,134 04
1876.....	3,091,795 76	3,505,129 64	632,296 16	7,229,221 56
1877.....	2,900,957 53	3,451,965 38	660,784 90	7,013,707 81
1878.....	2,948,047 08	3,273,111 74	560,296 83	6,781,455 65
1879.....	3,009,647 16	3,309,668 90	401,920 61	6,721,236 67
1880.....	3,153,635 63	4,058,710 61	379,424 19	7,591,770 43
1881.....	3,121,374 33	4,940,945 12	431,233 10	8,493,552 55
1882.....	3,190,981 98	5,521,927 47	437,774 90	9,150,684 35
1883.....	3,132,006 73	2,773,790 46	269,976 43	6,175,773 62
1884.....	3,024,668 24	.....	.....	3,024,668 24
Total	58,410,193 21	60,940,067 16	7,855,887 74	127,206,148 11

No. 10.—BONDS and STOCKS of the INDIAN TRUST FUND in CUSTODY of the TREASURER of the UNITED STATES June 30, 1884, under the act of June 10, 1876.

Class of Bonds.	Registered.	Coupon.	Total.
<i>State and Canal Bonds.</i>			
Arkansas: Funded Debt.....	.....	\$168,000 00	\$168,000 00
Florida: State Stocks.....	.....	132,000 00	132,000 00
Indiana: Wabash and Erie Canal Bonds.....	.....	6,000 00	6,000 00
Louisiana: State Stocks.....	.....	37,000 00	37,000 00
Maryland: State Stocks.....	\$8,350 17	.....	8,350 17
North Carolina: State Stocks.....	.....	192,000 00	192,000 00
South Carolina: State Stocks.....	.....	125,000 00	125,000 00
Tennessee: State Stocks.....	191,666 66½	124,000 00	315,666 66½
Virginia: State Stocks.....	540,000 00	.....	540,000 00
Virginia: Chesapeake and Ohio Canal Bonds.....	.....	4,000 00	4,000 00
<i>United States Bonds.</i>			
Bonds issued to Pacific Railways.....	280,000 00	.....	280,000 00
Total.....	1,020,016 83½	788,000 00	1,808,016 83½

No. 11.—*STATEMENT by LOANS of UNITED STATES BONDS HELD in TRUST for NATIONAL BANKS June 30, 1884, and of CHANGES during the fiscal year 1884 in the CHARACTER of BONDS HELD.*

Title of Loan.	Bonds held in Trust June 30, 1883.			Deposits and Withdrawals during fiscal year.				Bonds held in Trust June 30, 1884.		
				For circulation.		For public deposits.				
	For circula- tion.	For public deposits.	Total.	Deposited.	Withdrawn.	Deposited.	Withdrawn.	For circula- tion.	For public deposits.	Total.
6 PER CENT. :										
Bonds issued to Pacific Railways	\$3, 552, 000	\$20, 000	\$3, 572, 000	\$176, 000	\$230, 000	\$100, 000	.....	\$3, 498, 000	\$120, 000	\$3, 618, 000
5 PER CENT. :										
Funded Loan of 1881	15, 000	.....	15, 000	.....	15, 000	.....	.....	.....	.....	.....
4½ PER CENT. :										
Funded Loan of 1891	39, 408, 500	1, 060, 500	40, 469, 000	11, 660, 600	4, 522, 700	994, 000	\$278, 000	46, 546, 400	1, 776, 500	48, 322, 900
4 PER CENT. :										
Funded Loan of 1907	104, 954, 650	6, 878, 000	111, 832, 650	14, 242, 550	7, 506, 300	953, 050	1, 055, 000	111, 690, 900	6, 776, 050	118, 466, 950
CONTINUED AT 3½ PER CENT. :										
Loan of July and August, 1861, sixes	177, 500	46, 500	224, 000	.....	177, 500	.....	46, 500	.....	.....	.....
Loan of 1863, sixes	208, 200	50, 000	258, 200	.....	208, 200	.....	50, 000	.....	.....	.....
Funded Loan of 1881, fives	7, 402, 800	255, 000	7, 657, 800	.....	7, 402, 800	.....	255, 000	.....	.....	.....
3 PER CENT. :										
Loan of July 12, 1882	200, 877, 850	8, 806, 000	209, 683, 850	17, 204, 950	45, 670, 250	1, 865, 450	2, 284, 000	172, 412, 550	8, 387, 450	180, 800, 000
Total	356, 596, 500	17, 116, 000	373, 712, 500	43, 284, 100	65, 732, 750	3, 912, 500	3, 968, 500	334, 147, 850	17, 060, 000	351, 207, 850

No. 12.—REDEMPTION of NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS, to June 30, 1877, and by fiscal years to 1884.

Period.	Failed.	Liquidating.	Reducing.	Total.
To June 30, 1877	\$6,098,281 80	\$14,106,006 45	\$50,720,719 00	\$70,925,007 25
Fiscal year 1878	752,497 50	1,810,752 00	9,446,626 00	12,009,875 50
Fiscal year 1879	636,613 50	1,554,086 50	5,866,001 00	8,056,701 00
Fiscal year 1880	382,116 50	1,058,414 50	4,961,385 00	6,401,916 00
Fiscal year 1881	426,888 50	1,144,906 40	10,773,004 00	12,344,798 90
Fiscal year 1882	533,504 50	1,769,756 00	14,505,846 00	16,808,606 50
Fiscal year 1883	722,808 00	4,595,593 00	18,233,878 50	23,552,279 50
Fiscal year 1884	625,212 00	5,746,173 50	20,486,304 00	26,857,689 50
Total	10,177,922 30	31,785,688 35	134,993,263 50	176,956,874 15

No. 13.—UNITED STATES CURRENCY, of EACH ISSUE, OUTSTANDING at the close of each fiscal year from 1862 to 1884.

Fiscal year—	Old demand notes.	United States notes.	One and two year notes.	Compound-interest notes.	Fractional currency.	Total.
1862	\$51,105,235 00	\$96,620,000 00	.....	.....	.....	\$147,725,235 00
1863	3,384,000 00	387,646,589 00	.....	.....	\$20,192,456 00	411,223,045 00
1864	789,037 50	447,300,203 10	\$172,620,550 00	\$6,060,000 00	22,324,283 10	649,094,073 70
1865	472,603 50	431,066,427 99	50,625,170 00	191,721,470 00	25,033,128 76	698,918,800 25
1866	272,162 75	400,780,305 85	8,439,540 50	172,369,941 00	27,008,875 36	608,870,825 46
1867	208,432 50	371,783,597 00	1,325,889 50	134,774,981 00	28,474,623 02	536,567,523 02
1868	143,912 00	356,006,000 00	716,212 00	54,608,230 00	32,727,908 47	444,196,262 47
1869	123,739 25	356,000,000 00	347,772 00	3,063,410 00	32,114,637 36	391,649,558 61
1870	106,256 00	356,000,000 00	253,952 00	2,191,670 00	39,878,684 48	398,430,562 48
1871	96,505 50	356,000,000 00	205,992 00	814,280 00	40,582,874 56	397,699,652 06
1872	88,296 25	357,500,000 00	178,222 00	623,010 00	40,855,835 27	399,245,363 52
1873	79,967 50	356,000,000 00	148,155 00	499,780 00	44,799,365 44	401,527,267 94
1874	76,732 50	381,999,073 00	130,805 00	429,080 00	45,912,003 34	428,547,693 84
1875	70,107 50	375,771,580 00	114,175 00	371,470 00	42,129,424 19	418,456,756 69
1876	66,917 50	369,772,284 00	105,405 00	331,260 00	34,446,595 39	404,722,461 89
1877	63,962 50	359,764,332 00	96,285 00	300,260 00	20,403,137 34	380,627,976 84
1878	62,297 50	346,681,016 00	90,475 00	274,780 00	16,547,768 77	363,656,337 27
1879	61,470 00	346,681,016 00	86,845 00	260,650 00	15,842,610 11	362,932,591 11
1880	60,975 00	346,681,016 00	82,815 00	243,310 00	15,590,892 70	362,659,008 70
1881	60,535 00	346,681,016 00	80,715 00	235,280 00	15,481,891 65	362,539,437 65
1882	59,695 00	346,681,016 00	77,125 00	223,560 00	15,423,186 10	362,464,582 10
1883	58,985 00	346,681,016 00	71,915 00	214,770 00	15,376,629 14	362,403,315 14
1884	58,440 00	346,681,016 00	71,335 00	211,790 00	15,355,999 64	362,378,580 64

NOTE.—The difference between this and other statements of the Treasurer's reports and the public-debt statements, in the amounts of one and two year notes and compound-interest notes outstanding, is due to the fact that the Treasurer's statements are compiled from the reports of *destructions*, while the debt statements are made up from the reports of *redemptions*, and the method of settling the accounts of these interest-bearing notes does not permit their destruction until some time after the redemption. The following will explain the differences on June 30, 1884:

	One and two year notes.	Compound-interest notes.
Redemptions during fiscal year 1884	\$2,000	\$5,960
Destroyed during the year	580	2,980
On hand undestroyed at beginning of year	160	1,150
Destroyed on account of redemptions of 1884	420	1,830
On hand undestroyed July 1, 1884	1,580	4,130

The redemptions are correctly reported in statement No. 1, *ante*.

No. 14.—REDEMPTIONS of UNITED STATES CURRENCY for the fiscal year 1884, and TOTAL REDEMPTIONS to June 30, 1884.

Issue.	Redemptions (net value).		
	To June 30, 1883.	In fiscal year.	To June 30, 1884.
Old Demand notes	\$59,968,886 25	\$545 00	\$59,969,431 25
United States notes	1,476,603,536 50	85,948,236 00	1,562,551,772 50
One and Two Year notes	210,927,693 00	580 00	210,928,273 00
Compound Interest notes	266,380,190 00	2,980 00	266,383,170 00
Fractional Currency	353,222,493 47	20,629 50	353,243,122 97
Silver Certificates	32,653,169 00	20,005,140 00	52,658,309 00
Gold Certificates of 1882	7,834,900 00	24,567,140 00	32,402,040 00
Total	2,407,590,868 22	130,545,250 50	2,538,136,118 72

Issue.	Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1883.	In fiscal year.	To June 30, 1884.	
Old Demand notes	\$2,131 25	.....	\$2,131 25	\$59,971,562 50
United States notes	175,272 50	.....	175,272 50	1,562,727,045 00
One and Two Year notes	392 00	.....	392 00	210,928,665 00
Compound Interest notes	480 00	.....	480 00	266,383,650 00
Fractional Currency	141,586 59	\$43 86	141,630 45	353,384,753 42
Silver Certificates	261 00	.....	261 00	52,658,570 00
Gold Certificates of 1882 .....	.....	.....	.....	32,402,040 00
Total	320,123 34	43 86	320,167 20	2,538,456,285 92

No. 15.—UNITED STATES CURRENCY of EACH ISSUE and DENOMINATION ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1884.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
5s	\$21,800,000 00	\$21,776,540 00	\$185 00	\$21,776,725 00	\$23,275 00
10s	20,030,000 00	20,008,395 00	220 00	20,008,615 00	21,385 00
20s	18,200,000 00	18,186,080 00	140 00	18,186,220 00	13,780 00
Total	60,030,000 00	59,971,015 00	545 00	59,971,560 00	58,440 00

UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$28,351,343 00	\$27,547,467 65	\$7,455 00	\$27,554,922 65	\$796,425 35
2s	34,071,123 00	33,439,453 80	10,708 00	33,450,161 80	620,966 20
5s	101,000,000 00	100,002,971 25	152,400 00	100,155,371 25	844,628 75
10s	118,010,000 00	113,563,696 00	304,640 00	113,868,336 00	4,141,664 00
20s	102,920,000 00	99,833,359 00	328,740 00	100,162,099 00	2,757,901 00
50s	30,053,200 00	29,631,435 00	41,500 00	29,672,935 00	382,265 00
100s	40,000,000 00	39,373,790 00	54,200 00	39,427,990 00	572,010 00
500s	58,986,000 00	58,588,000 00	21,000 00	58,609,000 00	377,000 00
1,000s	155,928,000 00	155,416,500 00	21,000 00	155,437,500 00	490,500 00
Unknown .....	.....	135,000 00	.....	135,000 00	.....
Deduct for unknown denominations destroyed in Chicago fire .....	.....	.....	.....	.....	10,983,360 30
Total	669,321,676 00	657,531,672 70	941,643 00	658,473,315 70	10,848,360 30

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$42,456,812 00	\$41,906,244 25	\$47,540 00	\$41,953,784 25	\$503,027 75
2s	50,511,920 00	49,922,835 60	67,332 00	49,990,167 60	521,752 40
5s	50,581,760 00	46,306,411 25	1,375,620 00	47,682,031 25	2,899,728 75
10s	85,221,240 00	69,223,944 00	4,069,130 00	73,293,074 00	11,928,166 00
20s	73,162,400 00	56,323,234 00	3,772,480 00	60,095,714 00	13,066,686 00
50s	30,200,000 00	27,410,495 00	538,350 00	27,948,845 00	2,251,155 00
100s	37,104,000 00	30,701,950 00	1,243,300 00	31,945,250 00	5,158,750 00
500s	44,890,000 00	44,526,000 00	32,000 00	44,558,000 00	332,000 00
1,000s	79,708,000 00	74,329,000 00	1,515,000 00	75,844,000 00	3,856,000 00
Unknown		865,000 00		865,000 00	
					40,517,265 90
Deduct for unknown denominations destroyed in Chicago fire					865,000 00
Total	493,828,132 00	441,515,114 10	12,660,752 00	454,175,866 10	39,652,265 90

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$18,988,000 00	\$18,739,406 60	\$37,270 00	\$18,776,676 60	\$211,323 40
2s	16,520,000 00	16,284,668 00	48,316 00	16,332,984 00	187,016 00
50s	24,460,000 00	15,349,760 00	1,995,750 00	17,345,510 00	7,114,490 00
500s	28,000,000 00	24,590,500 00	801,500 00	25,392,000 00	2,608,000 00
Total	87,968,000 00	74,964,334 60	2,882,836 00	77,847,170 60	10,120,829 40

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$26,212,000 00	\$25,430,287 20	\$253,642 00	\$25,683,929 20	\$528,070 80
2s	23,036,000 00	21,833,100 60	469,156 00	22,302,256 60	733,743 40
5s	46,180,000 00	35,903,646 50	4,094,505 00	39,998,151 50	6,181,848 50
10s	23,660,000 00	13,701,441 00	2,929,760 00	16,631,201 00	7,028,799 00
20s	25,000,000 00	12,676,146 00	2,918,280 00	15,594,426 00	9,405,574 00
50s	2,000,000 00	844,780 00	271,800 00	1,116,580 00	883,420 00
100s	16,200,000 00	7,225,550 00	1,775,200 00	9,000,750 00	7,199,250 00
500s	28,400,000 00	23,301,500 00	1,078,000 00	24,379,500 00	4,020,500 00
Total	190,688,000 00	140,916,451 30	13,790,343 00	154,706,794 30	35,981,205 70

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and ceased May 12, 1884.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$12,512,000 00	\$11,335,796 30	\$555,621 00	\$11,891,417 30	\$620,582 70
2s	9,352,000 00	8,149,276 80	630,402 00	8,779,678 80	572,321 20
5s	30,160,000 00	18,209,213 50	5,004,700 00	23,213,913 50	6,946,086 50
10s	26,000,000 00	10,913,675 00	4,429,830 00	15,343,505 00	10,656,495 00
50s	34,800,000 00	11,434,632 00	5,496,560 00	16,931,192 00	17,868,808 00
100s	10,500,000 00	2,575,785 00	1,610,000 00	4,185,785 00	6,314,215 00
500s	20,200,000 00	4,251,720 00	2,658,300 00	6,910,020 00	13,289,980 00
1,000s	12,000,000 00	1,271,500 00	1,152,000 00	2,423,500 00	9,576,500 00
5,000s	24,000,000 00	5,554,000 00	3,758,000 00	9,312,000 00	14,688,000 00
10,000s	20,000,000 00	19,685,000 00	185,000 00	19,870,000 00	130,000 00
10,000s	40,000,000 00	39,840,000 00	100,000 00	39,940,000 00	60,000 00
Total	239,524,000 00	133,220,598 60	25,580,413 00	158,801,011 60	80,722,988 40

REPORT ON THE FINANCES.

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
1s	\$44,980,847 00	\$11,862,112 20	\$9,117,980 00	\$20,980,092 20	\$24,000,754 80
2s	37,144,000 00	7,673,319 00	7,208,594 00	14,881,913 00	22,262,087 00
5s	72,680,000 00	5,609,432 50	8,389,945 00	13,999,377 50	58,680,622 50
10s	42,240,000 00	2,835,598 00	3,632,510 00	6,468,108 00	35,771,892 00
20s	16,560,000 00	448,120 00	1,156,220 00	1,604,340 00	14,955,660 00
50s	6,800,000 00	117,050 00	419,600 00	536,650 00	6,263,350 00
100s	7,600,000 00	11,600 00	167,400 00	179,000 00	7,421,000 00
Total	228,004,847 00	28,557,231 70	30,092,249 00	58,649,480 70	169,355,366 30

ONE-YEAR NOTES OF 1863.

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1863.	Redeemed during fiscal year.	Redeemed to June 30, 1864.	Outstanding June 30, 1864.
10s	\$6,200,000 00	\$6,192,185 00	\$30 00	\$6,192,215 00	\$7,785 00
20s	16,440,000 00	16,422,460 00	300 00	16,422,760 00	17,240 00
50s	8,240,000 00	8,232,550 00	50 00	8,232,600 00	7,400 00
100s	13,640,000 00	13,631,900 00	.....	13,631,900 00	8,100 00
Unknown .....	.....	90 00	.....	90 00	.....
Deduct for unknown denominations destroyed .....	.....	.....	.....	.....	40,525 00
Total	44,520,000 00	44,479,185 00	380 00	44,479,565 00	40,435 00

TWO-YEAR NOTES OF 1863.

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1863.	Redeemed during fiscal year.	Redeemed to June 30, 1864.	Outstanding June 30, 1864.
50s	\$6,800,000 00	\$6,793,050 00	.....	\$6,793,050 00	\$6,950 00
100s	9,680,000 00	9,676,200 00	\$200 00	9,676,400 00	3,600 00
Total	16,480,000 00	16,469,250 00	200 00	16,469,450 00	10,550 00

TWO-YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1863.	Redeemed during fiscal year.	Redeemed to June 30, 1864.	Outstanding June 30, 1864.
50s	\$5,905,600 00	\$5,903,550 00	.....	\$5,903,550 00	\$2,050 00
100s	14,484,400 00	14,476,100 00	.....	14,476,100 00	8,300 00
500s	40,302,000 00	40,300,500 00	.....	40,300,500 00	1,500 00
1,000s	89,308,000 00	89,289,000 00	.....	89,289,000 00	19,000 00
Unknown .....	.....	10,500 00	.....	10,500 00	.....
Deduct for unknown denominations destroyed .....	.....	.....	.....	.....	30,850 00
Total	150,000,000 00	149,979,650 00	.....	149,979,650 00	20,350 00

COMPOUND-INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

Denomination.	Total issued.	Redeemed to June 30, 1863.	Redeemed during fiscal year.	Redeemed to June 30, 1864.	Outstanding June 30, 1864.
10s	\$23,285,200 00	\$23,255,420 00	\$390 00	\$23,255,810 00	\$29,390 00
20s	30,125,840 00	30,079,050 00	740 00	30,079,790 00	46,050 00
50s	60,824,000 00	60,745,700 00	1,250 00	60,746,950 00	77,050 00
100s	45,094,400 00	45,055,000 00	600 00	45,055,600 00	38,800 00
500s	67,846,000 00	67,832,500 00	.....	67,832,500 00	13,500 00
1,000s	39,420,000 00	39,413,000 00	.....	39,413,000 00	7,000 00
Total	266,595,440 00	266,380,670 00	2,980 00	266,383,650 00	211,790 00

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
5 cents	\$2,242,889 00	\$1,214,561 86	\$30 00	\$1,214,591 86	\$1,028,297 14
10 cents	4,115,378 00	2,871,413 35	40 10	2,871,453 45	1,243,924 55
25 cents	5,225,696 00	4,186,517 64	75 26	4,186,592 90	1,039,103 10
50 cents	8,631,672 00	7,661,109 39	100 00	7,661,299 39	970,372 61
Total	20,215,635 00	15,933,692 24	245 36	15,933,937 60	4,281,697 40

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
5 cents	\$2,794,826 10	\$2,096,122 42	\$45 00	\$2,096,167 42	\$698,658 68
10 cents	6,176,084 30	5,263,816 99	60 20	5,263,877 19	912,207 11
25 cents	7,648,341 25	6,902,822 36	75 13	6,902,897 49	745,443 76
50 cents	6,545,232 00	5,794,644 85	50 00	5,794,694 85	750,537 15
Total	23,164,483 65	20,057,406 62	230 33	20,057,636 95	3,106,846 70

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
3 cents	\$601,923 90	\$511,603 66	\$15 04	\$511,618 70	\$90,305 20
5 cents	657,002 75	524,529 04	20 00	524,549 04	132,453 71
10 cents	16,976,134 50	15,924,196 20	184 25	15,924,380 45	1,051,754 05
15 cents	1,352 40	75 46	.....	75 46	1,276 94
25 cents	31,143,188 75	30,240,514 67	302 99	30,240,817 66	902,371 09
50 cents	36,735,426 50	35,927,702 55	503 50	35,928,206 05	807,220 45
Total	86,115,028 80	83,128,021 58	1,025 78	83,129,647 36	2,985,381 44

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
10 cents	\$34,940,960 00	\$33,562,278 12	\$716 20	\$33,562,994 32	\$1,377,965 68
15 cents	5,304,216 00	5,063,371 75	256 02	5,063,627 77	240,588 23
25 cents	58,922,256 00	57,889,489 94	1,208 94	57,890,698 88	1,031,557 12
50 cents	77,399,600 00	76,316,351 25	2,920 75	76,319,272 00	1,080,328 00
Unknown .....	.....	32,000 00	.....	32,000 00	.....
Deduct for unknown denominations destroyed in Chicago fire .....	.....	.....	.....	.....	3,730,439 03
Total	176,567,032 00	172,863,491 06	5,101 91	172,868,592 97	3,698,439 03

FRACTIONAL CURRENCY, FIFTH ISSUE.

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
10 cents	\$19,989,900 00	\$19,491,309 46	\$4,168 80	\$19,495,478 26	\$494,421 74
25 cents	36,092,000 00	35,489,894 80	6,855 07	35,496,749 87	595,250 13
50 cents	6,580,000 00	6,383,034 55	3,002 25	6,386,036 80	193,963 20
Total	62,661,900 00	61,364,238 81	14,026 12	61,378,264 93	1,283,635 07

REPORT ON THE FINANCES.

RECAPITULATION.

Issue.	Total issued.	Face value of notes re-deemed to June 30, 1884 (see statement No. 14).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1884, as shown by cash statement.	Outstanding June 30, 1884.
Old demand notes	\$60,030,000 00	\$59,971,562 50	\$2 50	\$59,971,560 00	\$58,440 00
United States notes	1,909,334,655 00	1,562,727,045 00	73,406 00	1,562,653,639 00	346,681,016 00
One and two year notes	211,000,000 00	210,928,665 00	.....	210,928,665 00	71,335 00
Compound-interest notes	266,595,440 00	266,383,650 00	.....	266,383,650 00	211,790 00
Fractional currency	368,724,079 45	353,384,753 42	16,673 61	353,368,079 81	15,355,999 64
Total	2,815,684,174 45	2,453,395,675 92	90,082 11	2,453,305,593 81	362,378,580 64

No. 16.—SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING by SERIES and DENOMINATIONS.

Series and denominations.	Issued.		Redeemed.		Outstand- ing June 30, 1884.
	During fiscal year.	To June 30, 1884.	During fiscal year.	To June 30, 1884.	
<i>Series of 1878.</i>					
10s		\$2, 274, 000	\$368, 070	\$1, 656, 923	\$617, 077
20s		2, 746, 000	436, 000	1, 704, 510	1, 041, 490
50s		3, 250, 000	602, 700	2, 022, 415	1, 227, 585
100s		3, 540, 000	595, 200	2, 419, 980	1, 120, 020
500s		4, 650, 000	560, 000	4, 184, 000	466, 000
1, 000s		14, 490, 000	1, 569, 000	12, 753, 000	1, 737, 000
Total		30, 950, 000	4, 130, 970	24, 740, 828	6, 209, 172
<i>Series of 1880.</i>					
10s	\$19, 000, 000	61, 720, 000	8, 029, 110	14, 846, 365	46, 873, 635
20s	20, 080, 000	58, 280, 000	6, 932, 260	11, 456, 966	46, 823, 034
50s	3, 200, 000	5, 600, 000	300, 600	533, 950	5, 066, 050
100s	4, 000, 000	8, 000, 000	512, 700	980, 700	7, 019, 300
500s	2, 500, 000	4, 000, 000	88, 500	88, 500	3, 911, 500
1, 000s	3, 500, 000	5, 000, 000	11, 000	11, 000	4, 989, 000
Total	52, 280, 000	142, 600, 000	15, 874, 170	27, 917, 481	114, 682, 519
Aggregate	52, 280, 000	173, 550, 000	20, 005, 140	52, 658, 309	120, 891, 691

No. 17.—GOLD CERTIFICATES, ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.

Series and denominations.	Issued.		Redeemed.		Outstanding June 30, 1884.
	During fiscal year.	To June 30, 1884.	During fiscal year.	To June 30, 1884.	
Under act of July 12, 1882:					
Departmental series:					
20s	\$1,520,000	\$2,880,000 00	\$118,040	\$163,060 00	\$2,716,940
50s		1,200,000 00	72,900	73,100 00	1,126,900
100s	400,000	3,200,000 00	201,000	201,000 00	2,999,000
500s	2,000,000	5,000,000 00	444,500	444,500 00	4,555,500
1,000s	3,000,000	10,000,000 00	654,000	654,000 00	9,346,000
Total	6,920,000	22,280,000 00	1,490,440	1,535,660 00	20,744,340
New York series:					
20s	4,000,000	12,000,000 00	1,210,100	1,362,180 00	10,637,820
50s	1,300,000	9,300,000 00	1,158,900	1,307,900 00	7,992,100
100s	1,000,000	7,100,000 00	859,700	995,300 00	6,104,700
500s	250,000	5,500,000 00	1,146,000	1,354,000 00	4,146,000
1,000s	1,000,000	7,000,000 00	1,437,000	1,787,000 00	5,213,000
5,000s	7,000,000	15,000,000 00	3,405,000	4,440,000 00	10,560,000
10,000s	20,000,000	50,000,000 00	13,860,000	19,620,000 00	30,380,000
Total	34,550,000	105,900,000 00	23,076,700	30,866,380 00	75,033,620
Both series	41,470,000	128,180,000 00	24,567,140	32,402,040 00	95,777,960
Under act of March 3, 1863:		981,134,880 46	888,840	978,520,180 46	2,614,700
(Issue ceased December 1, 1878.)					
Aggregate	41,470,000	1,109,314,880 46	25,455,980	1,010,922,220 46	98,392,660

No. 18.—STANDARD SILVER DOLLARS, FRACTIONAL SILVER, and MINOR COIN RECEIVED and COUNTED at the TREASURY of the UNITED STATES at WASHINGTON during the fiscal year 1884.

Description.	Amount received.	Amount rejected.	Counterfeit.
Standard silver dollars	\$2,743,755 00	\$589 00	\$30 00
Fractional silver coin:			
50 cents	1,756,980 50		
25 cents	1,628,213 00		
20 cents	111 20		
10 cents	414,388 10		
5 cents	1,874 70		
2 cents	119 25		
Total	3,801,686 75	3,177 33	70 18
Minor coin:			
5 cents	63,393 75		
3 cents	11,616 02		
2 cents	550 84		
1 cent, bronze	20,108 60		
1 cent, copper	10 82		
Total	95,680 03	310 34	12 54
Aggregate	6,641,121 78	4,076 67	112 72

No. 19.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.

Issue.	Total issued.	Redeemed to June 30, 1883.	Redeemed during fiscal year.	Redeemed to June 30, 1884.	Outstanding June 30, 1884.
July 17, 1861	\$140, 094, 750	\$140, 078, 800	\$100	\$140, 078, 900	\$15, 850
August 15, 1864	299, 992, 500	299, 938, 550	850	299, 939, 400	53, 100
June 15, 1865	331, 000, 000	330, 965, 050	1, 300	330, 966, 350	33, 650
July 15, 1865	199, 000, 000	198, 946, 450	1, 500	198, 947, 950	52, 050
Total	970, 087, 250	969, 928, 850	3, 750	969, 932, 600	154, 650

NOTE.—The public debt statement shows \$133,800 7-30s of 1864 and 1865, outstanding on June 30, 1884, or \$5,000 less than the amount given in the above table. The discrepancy arose in deducting \$5,000, redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

No. 20.—COUPONS from UNITED STATES BONDS and INTEREST NOTES, PAID during the fiscal year 1884, CLASSIFIED by LOANS.

Title of loan.	Amount.
Bonds:	
Loan of February, 1861	\$330 00
Oregon War Debt	24 00
Loan of July and August, 1861	4, 939 50
5-20s of 1862	391 52
Loan of 1863	3, 645 00
10-40s of 1864	5, 367 50
5-20s of 1865	1, 953 00
Consols of 1865	10, 132 50
Consols of 1867	16, 837 50
Consols of 1868	142 50
Funded Loan of 1881	3, 902 49
Funded Loan of 1891	2, 567, 277 05
Funded Loan of 1907	6, 223, 896 50
Interest notes:	
Seven-thirties of 1861	3 65
Two-year notes of 1863	5 42
Seven-thirties of 1864 and 1865	472 65
Total	8, 839, 320 78

No. 21.—NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED, BONDS of the UNITED STATES ISSUED during the fiscal year 1884.

Title of loan.	Number.	Amount.
Funded Loan of 1891	47, 443	\$8, 678, 341 15
Funded Loan of 1907	190, 570	23, 286, 119 00
Funded Loan of 1881, continued	1, 303	280, 392 71
Loan of July 12, 1882	29, 301	8, 395, 933 18
Total	268, 617	40, 640, 786 04
Bonds issued to Pacific Railways	2, 877	3, 877, 410 72
Total	271, 494	44, 518, 196 76

No. 22.—INTEREST on 3.65 PER CENT. BONDS of the DISTRICT of COLUMBIA, PAID during the fiscal year 1884.

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington	\$35, 006 18	\$76, 060 50	\$111, 666 68
Sub-Treasury United States, New York	91, 271 90	316, 747 00	408, 018 90
Total	126, 878 08	392, 807 50	519, 685 58

No. 23.—*REFUNDING CERTIFICATES, ISSUED under act of February 26, 1879, CONVERTED into BONDS of the FUNDED LOAN of 1907.*

	Issued.	Converted.			Out-standing
		To June 30, 1883.	During fiscal year.	To June 30, 1884.	
Payable to order	\$58,500	\$57,370	\$260	\$57,630	\$1,870
Payable to bearer	39,954,250	39,599,480	65,640	39,665,120	288,130
Total	40,012,750	39,656,850	65,900	39,722,750	290,000

No. 24.—*TOTAL AMOUNT of UNITED STATES BONDS RETIRED for the SINKING FUND from May, 1869, to June 30, 1884.*

Title of loan.	How retired.	From May, 1869, to June 30, 1883.	During fiscal year.	To June 30, 1884.
Loan of February, 1861	Purchased	\$10,612,000		\$10,612,000
Oregon War Debt	do	256,800		256,800
Loan of July and August, 1861	do	48,776,700		48,776,700
5-20s of 1862	Purchased	24,029,150		24,029,150
	Redeemed	29,964,050	\$200	29,964,250
	Total	53,993,200	200	53,993,400
Loan of 1863	Purchased	19,854,250		19,854,250
10-40s of 1864	Redeemed	676,050		676,050
5-20s of March, 1864	Purchased	361,600		361,600
5-20s of June, 1864	Purchased	18,356,100		18,356,100
	Redeemed	11,067,700		11,067,700
	Total	29,423,800		29,423,800
5-20s of 1865	Purchased	16,866,150		16,866,150
	Redeemed	1,974,150		1,974,150
	Total	18,840,300		18,840,300
Consols of 1865	Purchased	48,166,150		48,166,150
	Redeemed	31,350		31,350
	Total	48,197,500		48,197,500
Consols of 1867	Purchased	32,115,600		32,115,600
	Redeemed	15,750		15,750
	Total	32,131,350		32,131,350
Consols of 1868	Purchased	2,213,800		2,213,800
	Redeemed	8,600		8,600
	Total	2,222,400		2,222,400
Funded Loan of 1881	Purchased	43,599,000		43,599,000
	Redeemed	25,011,600	5,200	25,016,800
	Total	68,610,600	5,200	68,615,800
Funded Loan of 1907	Purchased	1,500,000		1,500,000
Loan of July and August, 1861, continued	Redeemed	55,877,600	566,250	56,443,850
Loan of 1863, continued	do	36,766,000	422,550	37,188,550
Funded Loan of 1881, continued	do	10,020,400	33,221,450	43,241,850
Loan of July 12, 1882	do		12,553,950	12,553,950
	Total purchased	266,707,300		266,707,300
	Total redeemed	171,413,250	46,769,600	218,182,850
Aggregate		438,120,550	46,769,600	484,890,150

No. 25.—*TOTAL AMOUNT of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1884.*

Title of loan.	How retired.	Rate of inter-est.	From May, 1869, to June 30, 1883.	During fiscal year.	To June 30, 1884.
		<i>Per ct.</i>			
Loan of February, 1861.....	Purchased.....	6	\$10,612,000		\$10,612,000
	Redeemed.....	6	7,739,000	\$55,000	7,794,000
	Total.....		18,351,000	55,000	18,406,000
Oregon War Debt.....	Purchased.....	6	256,800		256,800
	Redeemed.....	6	680,700	650	681,350
	Total.....		937,500	650	938,150
Loan of July and August, 1861.....	Purchased.....	6	48,776,700		48,776,700
	Redeemed.....	6	12,534,750	202,650	12,737,400
	Total.....		61,311,450	202,650	61,514,100
5-20s of 1862.....	Purchased.....	6	57,155,850		57,155,850
	Redeemed.....	6	430,165,150	4,350	430,169,500
	Converted.....	6	27,091,000		27,091,000
	Total.....		514,412,000	4,350	514,416,350
Loan of 1863.....	Purchased.....	6	19,854,250		19,854,250
	Redeemed.....	6	4,589,750	28,700	4,618,450
	Total.....		24,444,000	28,700	24,472,700
5-20s of March, 1864.....	Purchased.....	6	1,119,800		1,119,800
	Redeemed.....	6	2,382,200		2,382,200
	Converted.....	6	380,500		380,500
	Total.....		3,882,500		3,882,500
5-20s of June, 1864.....	Purchased.....	6	43,459,750		43,459,750
	Redeemed.....	6	69,832,500	1,000	69,833,500
	Converted.....	6	12,218,650		12,218,650
	Total.....		125,510,900	1,000	125,511,900
5-20s of 1865.....	Purchased.....	6	36,023,350		36,023,350
	Redeemed.....	6	157,656,150	1,200	157,657,350
	Converted.....	6	9,586,600		9,586,600
	Total.....		203,266,100	1,200	203,267,300
Consols of 1865.....	Purchased.....	6	118,950,550		118,950,550
	Redeemed.....	6	205,002,800	65,400	205,068,200
	Converted.....	6	8,703,600		8,703,600
	Total.....		332,656,950	65,400	332,722,350
Consols of 1867.....	Purchased.....	6	62,846,950		62,846,950
	Redeemed.....	6	309,475,400	178,850	309,654,250
	Converted.....	6	5,807,500		5,807,500
	Exchanged.....	6	761,100		761,100
	Total.....		378,890,950	178,850	379,069,800
Consols of 1868.....	Purchased.....	6	4,794,050		4,794,050
	Redeemed.....	6	37,369,800	21,700	37,391,500
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		42,420,500	21,700	42,442,200
Total of 6 per cents.....			1,706,083,850	559,500	1,706,643,350
Texan Indemnity Stock.....	Redeemed.....	5	232,000		232,000
Loan of 1858.....	Redeemed.....	5	6,036,000	5,000	6,041,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,993,000	5,000	19,998,000
10-40s of 1864.....	Redeemed.....	5	192,226,650	72,300	192,298,950
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		194,316,150	72,300	194,388,450

No. 25.—*TOTAL AMOUNT of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1884—Continued.*

Title of loan.	How retired.	Rate of interest.	From May, 1869, to June 30, 1883.	During fiscal year.	To June 30, 1884.
Funded Loan of 1881	Purchased	<i>Per ct.</i> 5	\$43, 599, 000	.....	\$43, 599, 000
	Redeemed	5	72, 479, 000	\$176, 650	72, 653, 650
	Total		116, 078, 000	176, 650	116, 254, 650
Total of 5 per cents			330, 619, 150	253, 950	330, 873, 100
Funded Loan of 1907	Purchased	4	1, 500, 000	.....	1, 500, 000
	Redeemed	4	1, 418, 850	.....	1, 418, 850
	Total		2, 918, 850	.....	2, 918, 850
Loan of July and August, 1861, continued.	Redeemed	3½	126, 776, 100	566, 250	127, 342, 350
Loan of 1863, continued	Redeemed	3½	36, 766, 000	422, 550	37, 188, 550
	Exchanged	3½	13, 231, 650	.....	13, 231, 650
	Total		49, 997, 650	422, 550	50, 420, 200
Funded Loan of 1881, continued	Redeemed	3½	75, 400, 650	33, 221, 450	108, 622, 100
	Exchanged	3½	291, 020, 350	1, 329, 250	292, 349, 600
	Total		366, 421, 000	34, 550, 700	400, 971, 700
Total of 3½ per cents			543, 194, 750	35, 539, 500	578, 734, 250
Loan of July 12, 1882	Redeemed	3	47, 650	64, 814, 600	64, 862, 250
Total purchased			448, 949, 050	.....	448, 949, 050
Total redeemed			1, 748, 811, 100	99, 838, 300	1, 848, 649, 400
Total converted			77, 956, 600	.....	77, 956, 600
Total exchanged			307, 147, 500	1, 329, 250	308, 476, 750
Aggregate			2, 582, 864, 250	101, 167, 550	2, 684, 031, 800

NOTE.—\$1,000 consols of 1867 and \$1,000 Texan Indemnity Stock redeemed respectively in fiscal years 1880 and 1881, and omitted from the reports for those years are included in the redemptions brought forward from last year's report.

No. 26.—*BONDS of the LOANS GIVEN in STATEMENT No. 25, RETIRED prior to May, 1869.*

Title of loan.	How retired.	Rate of interest.	Amount.
Texan Indemnity Stock	Redeemed	<i>Per cent.</i> 5	\$4, 748, 000
		6	145, 850
Oregon War Debt	Purchased	5	1, 551, 000
10-40s of 1864			
Total			6, 444, 850

No. 27.—MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1884.

Loan.	Call.	When matured.	Amount called.	Redeemed.	Outstanding.
5-20s of 1862.....	1 to 23	Dec. 1, 1871, and subsequent dates.	\$391,600,100	\$391,244,850	\$355,250
5-20s of March, 1864.....	24	Nov. 13, 1875.....	946,600	946,600	.....
5-20s of June, 1864.....	24 to 31	Nov. 13, 1875, and subsequent dates.	58,046,200	57,996,800	49,400
5-20s of 1865.....	31 to 46	Feb. 15, 1876, and subsequent dates.	152,533,850	152,473,900	59,950
Consols of 1865.....	47 to 75	Aug. 21, 1877, and subsequent dates.	202,631,750	202,355,150	276,600
Consols of 1867.....	76 to 95	Apr. 1, 1879, and subsequent dates.	309,846,150	309,297,950	548,200
Consols of 1868.....	96	July 4, 1879.....	37,420,300	37,323,150	97,150
10-40s of 1864.....	97 to 99	July 9, 1879, and subsequent dates.	192,476,800	192,297,950	178,850
Loan of 1858.....	100	July 23, 1879.....	260,000	260,600	.....
Funded loan of 1881.....	101	May 21, 1881.....	25,030,150	25,016,800	13,358
	103	Aug. 12, 1881.....	10,121,800	10,023,650	98,150
	104	Oct. 1, 1881.....	28,184,500	28,061,400	123,100
Total.....			63,336,450	63,101,850	234,600
Loan of 1863.....	102	July 1, 1881.....	4,687,800	4,618,450	69,350
Loan of July and August, 1861.	102	July 1, 1881.....	12,947,450	12,737,400	210,050
Loan of July and August, 1861, continued at 3½ per cent.	105	Dec. 24, 1881.....	20,031,550	20,028,250	3,300
	106	Jan. 29, 1882.....	20,184,900	20,176,350	8,550
	107	Mar. 13, 1882.....	19,574,100	19,547,250	26,850
	108	Apr. 8, 1882.....	20,546,700	20,508,900	37,800
	109	May 3, 1882.....	5,068,200	5,068,300	16,900
	110	May 10, 1882.....	5,010,200	5,003,850	6,350
	111	May 17, 1882.....	5,096,550	5,086,550	.....
	112	June 7, 1882.....	15,109,950	14,999,750	110,200
	113	July 1, 1882.....	11,217,500	11,172,600	44,900
Total.....			121,837,650	121,602,800	254,850
Loan of 1863, continued at 3½ percent.	114	Aug. 1, 1882.....	15,024,700	15,011,700	13,000
	115	Sept. 13, 1882.....	16,304,100	16,286,300	17,800
	116	Oct. 4, 1882.....	3,269,650	3,262,700	6,950
Total.....			34,598,450	34,560,700	37,750
Funded loan of 1881, continued at 3½ per cent.	117	Dec. 23, 1882.....	25,822,600	25,700,100	122,500
	118	Jan. 18, 1883.....	16,119,850	16,070,450	49,400
	119	Feb. 10, 1883.....	15,221,800	15,115,400	106,400
	120	May 1, 1883.....	15,215,350	15,185,600	29,750
	121	Nov. 1, 1883.....	30,753,350	30,528,200	225,150
Total.....			103,132,950	102,599,750	533,200
Loan of July 12, 1882.	122	Dec. 1, 1883.....	15,272,100	14,020,650	1,251,450
	123	Dec. 15, 1883.....	15,133,650	13,744,400	1,389,250
	124	Feb. 1, 1884.....	10,208,850	9,279,000	929,850
	125	Mar. 15, 1884.....	10,047,850	8,784,200	1,263,650
	126	May 1, 1884.....	10,093,100	8,699,850	1,393,250
	127	June 20, 1884.....	10,010,250	6,046,400	3,963,850
	128	June 30, 1884.....	10,151,050	4,235,500	5,915,550
Total.....			80,916,850	64,810,000	16,106,850

No. 28.—EXPENSES INCURRED in the REDEMPTION of NATIONAL-BANK NOTES during the fiscal year 1884.

Charges for transportation.....	\$68,684 11
Costs for assorting:	
Salaries.....	\$88,426 79
Printing and binding.....	1,935 91
Stationery.....	1,133 84
Contingent expenses.....	716 00
Total.....	92,212 54
Total.....	160,896 65

No. 29.—MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED during the fiscal year 1884.

By Transfer Checks on Assistant Treasurers of the United States	\$77,991,916 83
By United States Notes forwarded by express	24,080,304 62
By Fractional Silver Coin forwarded by express	158,127 60
By Standard Silver Dollars forwarded by express	1,015,519 10
By Redemptions at the Counter	3,826,293 00
By Credits to Assistant Treasurers and Depositories of the United States in general account	12,960,221 66
By Credits to National Banks in their redemption accounts	5,727,786 37
Total	125,760,169 18

No. 30.—NATIONAL-BANK NOTES RECEIVED for REDEMPTION during each MONTH of the FISCAL YEAR 1884, from the PRINCIPAL CITIES and OTHER PLACES.

City from which received.	July, 1883.	Aug., 1883.	Sept., 1883.	Oct., 1883.	Nov., 1883.	Dec., 1883.
New York	\$3,338,000	\$3,358,000	\$2,787,000	\$3,003,000	\$3,305,000	\$3,953,000
Boston	1,563,000	1,500,000	1,005,000	1,555,000	1,798,000	2,660,000
Philadelphia	494,000	474,000	489,000	600,000	660,000	837,000
Chicago	446,000	467,000	519,000	461,000	521,000	499,000
Cincinnati	112,000	124,000	139,000	192,000	184,000	129,000
Saint Louis	78,000	82,000	94,000	103,000	104,000	105,000
Baltimore	206,000	90,000	88,000	163,000	234,000	174,000
Providence	159,000	136,000	96,000	153,000	130,000	144,000
Pittsburgh	67,000	57,000	72,000	80,000	73,000	87,000
Other places	2,688,000	2,134,000	2,098,000	2,259,000	2,163,000	2,035,000
Total	9,251,000	8,422,000	7,387,000	8,569,000	9,172,000	10,623,000

City from which received.	Jan., 1884.	Feb., 1884.	Mar., 1884.	Apr., 1884.	May, 1884.	June, 1884.	Total for fiscal year.	Per cent.
New York	\$9,294,000	\$4,767,000	\$2,547,000	\$5,292,000	\$6,199,000	\$6,384,000	\$54,327,000	43.07
Boston	2,847,000	2,234,000	1,716,000	1,433,000	995,000	665,000	19,971,000	15.83
Philadelphia	931,000	462,000	267,000	645,000	505,000	466,000	6,830,000	5.41
Chicago	476,000	449,000	547,000	497,000	532,000	380,000	5,794,000	4.59
Cincinnati	136,000	148,000	164,000	144,000	214,000	136,000	1,822,000	1.45
Saint Louis	100,000	88,000	107,000	102,000	107,000	85,000	1,155,000	.92
Baltimore	319,000	373,000	201,000	299,000	356,000	350,000	2,853,000	2.26
Providence	215,000	121,000	120,000	149,000	184,000	213,000	1,820,000	1.44
Pittsburgh	77,000	53,000	53,000	76,000	65,000	59,000	819,000	.65
Other places	3,069,000	2,822,000	2,958,000	3,006,000	2,880,000	2,649,000	30,761,000	24.38
Total	17,464,000	11,517,000	8,680,000	11,643,000	12,037,000	11,387,000	126,152,000	100.00

No. 31.—NUMBER of PACKAGES of NATIONAL-BANK NOTES RECEIVED and DELIVERED during the fiscal year 1884.

Packages of unassorted National-Bank Notes received for redemption	23,185
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to National Bank	17,529
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	37,569

No. 32.—CREDITS GIVEN to NATIONAL BANKS in their REDEMPTION ACCOUNTS during the fiscal year 1884.

Deposits in 5 per cent. account:	
Lawful money of the United States deposited by them with Assistant Treasurers of the United States	\$89,338,255 34
United States Notes received from them by express	3,801,957 46
National-Bank Notes received from them by express	5,727,786 37
Deposits in reducing account	\$98,867,999 17
Deposits in liquidating account	24,931,070 00
Total	4,588,500 00
Total	128,387,569 17

No. 33.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS
by the NATIONAL BANK REDEMPTION AGENCY for the fiscal year 1884.

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1883.	\$8,562,943 85	By National-Bank Notes, fit for circulation, forwarded to National Banks by express	\$26,255,500 00
To National-Bank Notes received for redemption	126,152,572 34	By National-Bank Notes, unfit for circulation delivered to the Comptroller of the Currency	95,616,064 00
To "Overs" reported in National-Bank Notes received for redemption	6,066 30	By Notes of failed and liquidating National Banks deposited in the Treasury of the United States	3,507,950 00
To unfinished packages in counters' hands, June 30, 1883.	7,000 00	By United States Notes deposited in the Treasury of the United States	81,858 00
To packages on hand with unbroken seals June 30, 1883.....	110,020 00	By packages referred and moneys returned	455,333 05
		By express charges deducted	523 54
		By counterfeit Notes rejected and returned	3,770 50
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency	3,365 77
		By "Shorts" reported in National-Bank Notes received for redemption	3,785 60
		By packages with unbroken seals	48,711 00
		By Cash Balance June 30, 1884	6,861,741 03
Total	132,838,602 49	Total	132,838,602 49

No. 34.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS
by the NATIONAL BANK REDEMPTION AGENCY from July 1, 1874, to June 30, 1884.

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption	\$1,404,430,725 74	By National-Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express ..	\$621,937,591 00
To "Overs" reported in National-Bank Notes received for redemption	171,003 67	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency	646,123,022 00
		By notes of failed and liquidating National Banks deposited in the Treasury of the United States	120,389,607 00
		By United States Notes deposited in the Treasury of the United States	1,532,558 00
		By packages referred and moneys returned	7,408,605 33
		By express charges deducted	41,527 06
		By counterfeit notes rejected and returned	42,239 25
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency ..	79,942 30
		By "Shorts" reported in National-Bank Notes received for redemption	136,185 44
		By packages with unbroken seals	48,711 00
		By Cash Balance June 30, 1884	6,861,741 03
Total	1,404,601,729 41	Total	1,404,601,729 41

No. 35.—DEPOSITS MADE by NATIONAL BANKS for the RETIREMENT THEIR CIRCULATION during the fiscal year 1884.

Month.	Under section 4, act of June 20, 1874, as modified by act of July 12, 1882.			Under section 5222 of the Revised Statutes.	Under section 6, act of July 12, 1882.	Total deposits.
	Lawful money.	Pro ceeds of called bonds.	Total.			
1883.						
July	\$804, 070		\$804, 070	\$18, 000		\$822, 070
August	1, 511, 100	\$634, 500	2, 145, 600	202, 300		2, 347, 900
September	1, 607, 650	1, 030, 980	2, 638, 630	45, 000	\$45, 000	2, 728, 630
October	576, 610	207, 890	784, 500	90, 000		874, 500
November	312, 950	1, 251, 310	1, 564, 260			1, 564, 260
December	1, 075, 460	3, 020, 355	4, 095, 815	308, 500	713, 530	5, 117, 845
1884.						
January	1, 257, 250	547, 900	1, 805, 150	344, 250	699, 700	2, 849, 100
February	839, 030	2, 043, 590	2, 882, 620	61, 300	496, 060	3, 439, 980
March	1, 177, 540	1, 180, 100	2, 357, 640		669, 600	3, 027, 240
April	522, 770	506, 150	1, 028, 920	135, 000	22, 500	1, 186, 420
May	510, 500	2, 051, 830	2, 562, 330	72, 000	117, 000	2, 751, 330
June	504, 400	1, 757, 135	2, 261, 535	24, 740	524, 020	2, 810, 295
Total	10, 699, 330	14, 231, 740	24, 931, 070	1, 301, 090	3, 287, 410	29, 519, 570

No. 36.—LETTERS, TELEGRAMS, and MONEY PACKAGES RECEIVED and TRANSMITTED during the fiscal year 1884.

Received by mail:		
Letters containing money, registered	15, 063	
Letters containing money, not registered	3, 294	
	18, 357	
Letters not containing money	118, 229	
Total	136, 586	
Transmitted by mail:		
Manuscript letters	6, 782	
Registered letters containing money	5, 789	
Printed forms filled in (inclosing checks)	24, 524	
Printed forms filled in (inclosing drafts)	14, 843	
Printed forms filled in (inclosing certificates of deposit)	1, 342	
Printed forms filled in (without inclosures)	153, 655	
Printed notices inclosing interest checks	272, 545	
Drafts, accompanied by notices	68, 436	
Certificates of deposit (without forms)	39, 972	
Printed forms, circulars, and notices	35, 568	
Total	617, 456	
Telegrams received	305	
Telegrams sent	351	
Money packages received by express	36, 476	
Money packages sent by express	36, 423	
Post-office warrants signed and registered	70, 408	
Transfer orders issued	360	

No. 37.—CHANGES during the fiscal year 1884 in the FORCE EMPLOYED in the TREASURER'S OFFICE.

Total force of the Treasurer's Office June 30, 1883	278	
Appointed	18	
Transferred to the Treasurer's Office	3	
	21	
Died	2	
Resigned	6	
Removed	2	
Transferred from the Treasurer's Office	9	
	19	
Total force of the Treasurer's Office June 30, 1884	280	

No. 38.—*APPROPRIATIONS MADE FOR, and SALARIES PAID TO, the FORCE EMPLOYED in the TREASURER'S OFFICE during the fiscal year 1884.*

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$275,000 00	\$272,436 80	\$2,563 20
Reimbursable:			
Force employed in redemption of national currency ..	72,060 00	71,859 31	200 69
Total	347,060 00	344,296 11	2,763 89

REPORT OF THE REGISTER OF THE TREASURY.



REPORT OF THE REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
November 1, 1884.

SIR: I have the honor to submit herewith a report of the work performed in the several divisions of this office during the fiscal year ended on the 30th of June last.

The work of the loan division decreased on account of the cessation of the operation of refunding the national debt, and the clerical force in that division has been reduced from 35 persons to 23 persons in the aggregate.

The work of the currency division having diminished somewhat, the force there has been reduced also.

The surplus force has been detailed to other divisions and bureaus where its services were required.

The work of the note and coupon division is nearly two years in arrears, owing to the detail of clerks from that division for the performance of current work in other divisions of pressing importance.

If sufficient room should be furnished, I would be able to bring this work up, but with the present accommodations for that division it will not be possible to do so for a very long time, if at all.

Upon the establishment of the Bureau of Navigation the clerical force, records, and files of the tonnage division of this office were transferred thereto in accordance with the requirements of the sixth section of the act of Congress approved July 5, 1884 (23 Stat. at Large, p. 119).

In the estimates for appropriations for the coming fiscal year the number has been reduced to correspond with the actual requirements of the Bureau.

LOAN DIVISION.

Total number of coupon and registered bonds issued	48,172
Total number of coupon and registered bonds canceled	111,831

AMOUNT ISSUED.

Direct issue (coupon)	\$41,850.00
Direct issue (registered)	1,388,900.00
Registered bonds issued in exchange for coupon bonds	18,092,650.00
Registered bonds issued upon transfers, including Spanish indemnity	161,650,808.75

Total	181,174,208.75
-------------	----------------

REPORT ON THE FINANCES.

AMOUNT CANCELED.

Actual redemption of coupon and registered bonds	\$65,096,550 00
Coupon bonds converted into registered	18,092,650 00
Registered bonds transferred	161,650,808 75
Total	244,840,008 75

Amount of canceled coupon bonds (received for exchange and redemption) delivered to note and coupon division 73,059,500 00

A synopsis of the vault account shows that the amount of blank bonds on hand, of the different loans, July 1, 1883, was :

Coupon bonds	\$1,116,950
Registered bonds	896,675,850
District of Columbia bonds	3,773,800
Received during the year:	
From the Secretary of the Treasury	123,650,000
From the Commissioners of District of Columbia	805,500
	1,026,022,100

Accounted for as follows:

United States coupon bonds issued	25,750
United States registered bonds issued, exclusive of Spanish indemnity	179,605,050
District of Columbia coupon bonds issued	16,100
District of Columbia registered bonds issued	1,502,000

Delivered to destruction committee:

United States registered bonds	303,949,500
District of Columbia coupon bonds	26,700

On hand June 30, 1884:

United States coupon bonds	1,091,200
United States registered bonds	536,771,300
District of Columbia bonds	3,034,500

1,026,022,100

Owing to a cessation of funding operations, the issues show a decrease of 78,748 bonds and \$350,368,000 in amount as compared with the previous year, and represent principally the transfer transactions.

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS ISSUED during the fiscal year ended June 30, 1884.

Loans.	Bonds issued.				
	Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Bonds issued.	Total amount issued.
3 per cents of 1882 R.	\$1,329,250		\$43,413,850 00	13,954	\$44,743,100 00
4 per cent. consols, 1907. { C.	25,750			186	25,750 00
4 per cent. funded, 1891. { R.	49,650	\$13,517,000	74,976,900 00	22,336	88,543,550 00
Pacific railroads R.		4,116,650	37,267,500 00	9,925	41,384,150 00
5 per cent. funded into 3½'s. R.			4,934,000 00	1,012	4,934,000 00
5 per cent. funded District Columbia R.			250 00	3	250 00
3.65 per cent. funded District Columbia R.		76,000	40,000 00	116	116,000 00
16,100 C.	16,100			106	16,100 00
10,000 R.	10,000	383,000	993,000 00	522	1,386,000 00
Spanish indemnity R.			25,308 75	12	25,308 75
Total	1,430,750	18,092,650	161,650,808 75	48,172	181,174,208 75

STATEMENT showing the NUMBER and AMOUNT of COUPON and REGISTERED BONDS CANCELED during the fiscal year ended June 30, 1884.

Loans.	Bonds canceled.				
	Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total No. bonds.	Total amount canceled.
3 per cents of 1882 R.	\$28,457,600		\$43,413,850 00	23,192	\$71,871,450 00
4 per cent. consols of 1907 C.		\$13,517,000		33,445	13,517,000 00
..... R.			74,976,900 00	31,130	74,976,900 00
..... C.		4,116,650		5,130	4,116,650 00
4½ per cent. funded of 1891 R.			37,267,500 00	9,261	37,267,500 00
Pacific railroads R.			4,934,000 00	1,208	4,934,000 00
July and August, 1861, 3½ per cent R.	712,350			254	712,350 00
..... C.	532,550			219	532,550 00
March 3, 1863, 3½ per cent R.			250 00	5,043	34,366,350 00
5 per cent. funded, 3½ per cent. R.	34,366,100				
..... C.		76,000		85	76,000 00
5 per cent. funded, District of Columbia R.			40,000 00	40	40,000 00
3.65 per cent. funded, District of Columbia C.	19,300	383,000		1,116	402,300 00
..... R.			993,000 00	413	993,000 00
Spanish indemnity R.			23,308 75	8	23,308 75
..... C.	4,000			4	4,000 00
1861—February 8, 6 per cent. R.	59,000			27	59,000 00
..... C.	96,200			160	96,200 00
1861—July and August, 6 per cent R.	117,000			112	117,000 00
..... C.	22,700			23	22,700 00
1863—March 3, 6 per cent R.	37,800			26	37,800 00
..... C.	65,200			120	65,200 00
1881—Funded, 5 per cent. R.	102,100			94	102,100 00
..... C.	3,450			30	3,450 00
1862—February 25, 6 per cent R.	1,000			1	1,000 00
..... C.	1,000			1	1,000 00
1864—June 30, 6 per cent R.					
..... C.	49,800			81	49,800 00
1864—10-40's, 5 per cent R.	36,100			24	36,100 00
..... C.	1,200			3	1,200 00
1865—March 3, 6 per cent R.	2,500			4	2,500 00
..... C.	67,400			131	67,400 00
1865—Consols, 6 per cent. R.	2,000			8	2,000 00
..... C.	122,200			288	122,200 00
1867—Consols, 6 per cent. R.	82,650			46	82,650 00
..... C.	29,700			76	29,700 00
1868—Consols, 6 per cent. R.	100,000			10	100,000 00
..... C.	650			3	650 00
Oregon war debt R.					
..... C.	5,000			5	5,000 00
1858—5 per cent. C.					
Total	65,096,550	18,092,650	161,650,808 75	111,831	244,840,008 75

NOTE AND COUPON DIVISION.

STATEMENT of TREASURY NOTES, INTEREST CHECKS, CERTIFICATES, and COUPONS COUNTED, ARRANGED, REGISTERED, and EXAMINED.

Authorizing act.	No.	Amount.
<i>One and two years 5 per cent. Treasury notes.</i>		
March 3, 1863	21	\$580 00
<i>Three years 6 per cent. compound-interest notes.</i>		
March 3, 1863, and June 30, 1864	107	2,980 00
<i>Three years 7½ per cent. Treasury notes.</i>		
July 17, 1861	4	400 00
June 30, 1864, and March 3, 1865	30	3,300 00
Total	34	3,700 00
<i>Gold certificates.</i>		
March 3, 1863	433	473,840 00
<i>Currency certificates of deposit.</i>		
June 8, 1872	3,225	27,630,000 00
<i>Interest checks.</i>		
July 17, and August 5, 1861 (6 per cent.):		
Final dividend	6	1,728 00
Continued at 3½ per cent.	18	1,492 74
March 3, 1863 (6 per cent.):		
Final dividend	1	3,000 00
Continued at 3½ per cent.	2,995	833,627 42
Funded loan of 1881 (5 per cent.):		
Final dividend	53	1,994 92
Continued at 3½ per cent.	16	1,010 36
Loan of 1882 (3 per cent.):		
Final dividend	53,991	16,086,513 68
Funded loan of 1891 (4½ per cent.):		
Final dividend	19,164	6,350,415 88
Consols. of 1907 (4 per cent.):		
Final dividend	59,784	10,533,256 47
District of Columbia (3.65 per cent.):		
Final dividend	229,161	21,823,921 50
Pacific railroads	547	198,280 75
Funded	71	17,135 00
Total	4,345	5,814,526 08
Total	370,152	61,668,902 80

REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically	2,778,517
Registered	2,235,028
Examined	2,530,260

REDEEMED UNITED STATES BONDS with COUPONS ATTACHED, EXAMINED, REGISTERED, and SCHEDULED.

Loan.	Number.	Amount.	Number of coupons attached.
March 3, 1864 (10-40)	72,383	\$49,648,950	3,216,179

NOTE AND FRACTIONAL-CURRENCY DIVISION.

STATEMENT showing the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, DEMAND NOTES, 4 PER CENT. REFUNDING CERTIFICATES, SILVER CERTIFICATES, GOLD-COIN CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, and DESTROYED for the fiscal year ending June 30, 1884.

United States notes.	Number.	Amount.
New issue	91,130	\$939,000
Series 1869	979,892	12,895,750
Series 1874	109,672	2,862,300
Series 1875	1,759,275	13,788,700
Series 1878	2,668,108	25,578,700
Series 1880	14,812,246	30,106,944
Demand notes	62	520
4 per cent. refunding certificates	8,409	84,090
Silver certificates:		
Series 1878, issued at Washington	60,200	3,407,060
Series 1880, issued at Washington	1,256,907	14,391,100
Series 1878, issued at New York	18,247	571,250
Series 1880, issued at New York	97,804	1,270,100
Series 1878, issued at San Francisco	1,757	256,850
Gold-coin certificates, 1882:		
Issued at Washington	10,800	1,490,400
Issued at New York	101,879	23,076,600
Fractional currency:		
First issue	1,304	205
Second issue	1,705	200
Third issue	4,374	920
Fourth issue	10,410	2,062
Fourth issue, second series	2,212	1,106
Fourth issue, third series	3,012	1,506
Fifth issue	86,657	13,376
	22,086,062	130,738,739

DIVISION OF RECEIPTS AND EXPENDITURES.

The following statement exhibits the work of this division for the year ended June 30, 1884:

The number of warrants registered during the year for civil, diplomatic, miscellaneous, internal-revenue, and public debt expenditures and repayments was	29,281
The number of warrants registered for receipts from customs, lands, internal-revenue, direct tax, and miscellaneous sources was	13,985
The number of warrants registered for payments and repayments in the War, Navy, and Interior (Pension and Indian) Departments was	13,197
The number of drafts was	84,811
The number of journal pages required for the entry of accounts relating to the civil, diplomatic, internal-revenue, miscellaneous, and public debt receipts and expenditures was	6,432
The number of certificates furnished for statements of accounts was	15,150
The number of accounts received from the First and Fifth Auditors and Commissioner of General Land Office was	29,726

In the appendix will be found a statement of the receipts and expenditures of the Government, as required by the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes; also statements of the money expended and the number of persons employed and the occupation and salary of each person at each custom-house, as required by section 258 of the Revised Statutes.

Very respectfully, your obedient servant,

B. K. BRUCE,
Register.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

APPENDIX.

STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending June 30, 1884.

FROM CUSTOMS.

J. W. Wakefield, collector, Bath, Me.	\$77,484 88
A. A. Burleigh, collector, Aroostook, Me.	18,216 85
D. F. Davis, collector, Bangor, Me.	49,453 60
J. D. Hopkins, collector, Frenchman's Bay, Me.	271 61
W. C. Marshall, late collector, Belfast, Me.	1,169 00
I. M. Boardman, collector, Belfast, Me.	324 23
W. M. Haycock, late collector, Passamaquoddy, Me.	8,046 73
N. B. Nutt, collector, Passamaquoddy, Me.	40,594 85
F. N. Dow, collector, Portland, Me.	638,176 82
W. H. Sargent, collector, Cushing, Me.	347 69
H. A. Kennedy, collector, Waldoborough, Me.	1,415 38
J. L. Pierce, collector, Machias, Me.	1,302 26
A. F. Howard, collector, Portsmouth, N. H.	50,762 17
William Wells, collector, Vermont, Vt.	732,604 78
J. F. Hanover, collector, Fairfield, Conn.	1,435 22
H. N. Trumbull, collector, Stonington, Conn.	267 60
A. Putnam, collector, Middletown, Conn.	59,447 33
A. J. Beers, collector, New Haven, Conn.	244,629 35
J. A. Tibbetts, collector, New London, Conn.	16,029 74
R. Worthington, collector, Boston, Mass.	21,968,195 45
F. B. Goss, collector, Barnstable, Mass.	867 49
J. Brady, jr., collector, Fall River, Mass.	9,125 34
F. J. Babson, collector, Gloucester, Mass.	3,958 81
S. Dodge, late collector, Marblehead, Mass.	1,082 75
F. A. Osgood, collector, Marblehead, Mass.	502 05
S. H. Doten, collector, Plymouth, Mass.	23,860 68
E. H. Huse, collector, Newburyport, Mass.	3,542 34
C. H. Odell, collector, Salem, Mass.	16,314 96
J. A. P. Allen, collector, New Bedford, Mass.	27,196 67
C. H. Marchant, collector, Edgartown, Mass.	573 71
C. Harris, collector, Providence, R. I.	196,529 51
J. H. Cozzens, collector, Newport, R. I.	1,189 19
W. H. Robertson, collector, New York, N. Y.	134,361,872 05
J. A. Luby, collector, Albany, N. Y.	91,011 88
C. A. Gould, collector, Buffalo, N. Y.	752,943 67
G. W. Warren, collector, Cape Vincent, N. Y.	45,683 00
W. T. Simpson, late collector, Genesee, N. Y.	20,216 85
C. E. Morris, collector, Genesee, N. Y.	227,895 33
P. P. Kidder, collector, Dunkirk, N. Y.	83 68
B. Flagler, collector, Niagara, N. Y.	260,021 04
J. J. Lamoree, collector, Oswego, N. Y.	630,373 58
S. Moffett, collector, Champlain, N. Y.	298,938 93
W. H. Daniels, collector, Oswegatchie, N. Y.	241,778 73
G. W. Mathis, collector, Little Egg Harbor, N. J.	11 49
W. A. Baldwin, collector, Newark, N. J.	4,070 55
M. A. Edgar, collector, Perth Amboy, N. J.	27,908 48
M. A. Barr, late collector, Erie, Pa.	688 64
H. C. Stafford, collector, Erie, Pa.	9,817 74
J. F. Hartranft, collector, Philadelphia, Pa.	12,900,078 60
J. F. Dravo, collector, Pittsburgh, Pa.	488,508 29
L. Thompson, collector, Delaware, Del.	27,576 64
E. H. Webster, collector, Baltimore, Md.	2,306,287 73
C. S. English, late collector, Georgetown, D. C.	1,378 95
J. H. Wilson, collector, Georgetown, D. C.	21,231 48
J. H. Gray, collector, Alexandria, Va.	939 98
B. C. Cook, collector, Richmond, Va.	8,583 69
G. E. Bowden, collector, Norfolk, Va.	33,301 35
H. De B. Clay, collector, Yorktown, Va.	18,359 75
T. A. Henry, collector, Pamlico, N. C.	1,785 18
A. C. Davis, collector, Beaufort, N. C.	19,361 86
E. J. Pennypacker, collector, Wilmington, N. C.	46,112 59
W. P. Canaday, late collector, Wilmington, N. C.	191 09
C. E. Robinson, collector, Albemarle, N. C.	4 60
T. B. Johnston, collector, Charleston, S. C.	46,374 21
George Holmes, collector, Beaufort, S. C.	10,662 03
H. F. Heriot, collector, Georgetown, S. C.	300 26
T. F. Johnson, collector, Savannah, Ga.	82,138 13

Carried forward 177,181,471 09

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward	\$177,181,471 09
H. P. Farrow, collector, Brunswick, Ga.	18,870 74
W. A. Phelps, collector, Atlanta, Ga.	127 20
J. Shepard, collector, Saint Mary's, Ga.	158 40
J. W. Howell, collector, Fernandina, Fla.	2,337 12
F. N. Wicker, collector, Key West, Fla.	262,014 16
R. Alvarez, acting collector, Key West, Fla.	71,82 64
S. M. Sawyer, collector, Apalachicola, Fla.	6,042 84
J. M. Tarble, collector, Pensacola, Fla.	61,333 79
E. Higgins, collector, Saint John's, Fla.	820 88
J. Hirst, collector, Saint Mark's, Fla.	3,673 77
J. W. Burke, collector, Mobile, Ala.	72,760 61
W. G. Henderson, collector, Pearl River, Miss.	15,084 39
J. R. Jolley, collector, Teché, La.	75 65
A. S. Badger, collector, New Orleans, La.	2,077,347 40
J. L. Haynes, collector, Brazos, Tex.	27,335 98
N. Plato, collector, Corpus Christi, Tex.	28,142 16
A. Tibbetts, collector, Paso del Norte, Tex.	56,662 76
F. A. Vaughan, collector, Saluria, Tex.	12,007 91
A. G. Malloy, collector, Galveston, Tex.	173,642 88
T. T. Cassels, collector, Memphis, Tenn.	4,889 54
D. Kercheval, collector, Nashville, Tenn.	2,302 55
J. K. Faulkner, collector, Louisville, Ky.	119,829 42
J. W. Cobbs, collector, Paducah, Ky.	171 50
A. H. Beach, collector, Wheeling, W. Va.	1,344 87
J. E. Leonard, collector, Indianapolis, Ind.	81,271 50
J. C. Jewell, collector, Evansville, Ind.	53,633 45
C. Rude, collector, Sandusky, Ohio	4,950 76
J. B. Batelle, collector, Miami, Ohio	23,605 01
D. W. McClung, collector, Cincinnati, Ohio	815,966 85
G. W. Howe, collector, Cuyahoga, Ohio	179,562 10
D. V. Bell, late collector, Detroit, Mich.	148,063 44
W. Livingstone, jr., collector, Detroit, Mich.	148,535 31
C. T. Osburn, collector, Superior, Mich.	16,535 76
J. P. Sanborn, late collector, Huron, Mich.	14 89
W. Hartsuff, collector, Huron, Mich.	64,157 75
D. McLaughlin, collector, Michigan, Mich.	2,356 11
J. Spalding, collector, Chicago, Ill.	3,850,343 91
C. Barner, collector, Galena, Ill.	37
C. M. Whitney, collector, Saint Louis, Mo.	1,530,902 52
James Hunter, collector, Saint Joseph, Mo.	11,494 88
R. C. Crowell, collector, Kansas City, Mo.	48,686 12
V. Smith, collector, Duluth, Minn.	1,416 80
J. Bookwalter, collector, Minnesota, Minn.	73,982 43
A. W. Hall, collector, Milwaukee, Wis.	176,330 76
William B. Finch, collector, La Crosse, Wis.	40 70
J. Campbell, collector, Omaha, Nebr.	6,201 82
George Frazee, collector, Burlington, Iowa	5 80
R. Armstrong, collector, Dubuque, Iowa	1 75
J. C. Montgomery, collector, Denver, Colo.	30,044 11
W. H. Hunt, jr., collector, Montana and Idaho	815 08
W. G. Morris, collector, Alaska, Alaska.	645 40
F. N. Shurtliff, collector, Willamette, Oreg.	388,004 89
J. D. Merriman, collector, Oregon, Oreg.	66,018 78
C. Van Clive, collector, Yaquina, Oreg.	26,354 23
A. W. Bash, collector, Puget Sound, Wash.	55,650 43
E. L. Sullivan, late collector, San Francisco, Cal.	6,063,640 18
W. H. Sears, collector, San Francisco, Cal.	924,428 78
G. A. Johnson, collector, San Diego, Cal.	12,806 18
J. E. Brierly, collector, Wilmington, Cal.	58,410 45
W. H. Pratt, collector, Humboldt, Cal.	2,880 26
	\$195,067,489 76

FROM SALES OF PUBLIC LANDS.

Commissioner General Land Office.	3,083 22
J. C. Murphy, late receiver of public moneys, Dardanelle, Ill.	783 00
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.	244,316 55
L. M. Farland, late receiver of public moneys, Detroit, Mich.	6 00
J. G. Wilcox, receiver of public moneys, Detroit, Mich.	2,109 49
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.	8,919 55
G. B. Brooks, receiver of public moneys, East Saginaw, Mich.	6,619 78
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis.	3,934 57
E. B. Sanders, receiver of public moneys, Wausau, Wis.	114,934 39
W. Callon, late receiver of public moneys, Wausau, Wis.	11
J. H. Wing, late receiver of public moneys, Bayfield, Wis.	12,173 14
C. G. Bell, receiver of public moneys, Bayfield, Wis.	8,157 89
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.	35,017 75
J. Ulrich, receiver of public moneys, La Crosse, Wis.	5,447 40
J. H. Jones, receiver of public moneys, Menasha, Wis.	42,780 23
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.	684,266 75

Carried forward 1,172,549 82 195,067,489 7

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	\$1, 172, 549 82	\$195, 067, 489 76
H. W. Stone, receiver of public moneys, Benson, Minn	10, 993 78	
W. W. Spalding, late receiver of public moneys, Duluth, Minn	90, 394 55	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn	10, 783 30	
J. Lind, receiver of public moneys, Tracy, Minn	6, 616 13	
P. C. Sletten, receiver of public moneys, Crookston, Minn	105, 788 63	
George B. Folsom, receiver of public moneys, Taylor's Falls, Minn	12, 334 87	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn	2, 533 80	
J. H. Allen, receiver of public moneys, Fergus Falls, Minn	27, 220 69	
C. H. Smith, receiver of public moneys, Worthington, Minn	4, 736 78	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa	2, 298 68	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark	8, 827 92	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark	16, 181 88	
A. C. Phillips, receiver of public moneys, Harrison, Ark	25, 912 56	
W. A. Tufts, receiver of public moneys, Camden, Ark	12, 928 50	
J. Dumars, receiver of public moneys, Springfield, Mo	35, 478 12	
George H. Crumb, receiver of public moneys, Ironton, Mo	65, 792 84	
C. H. McNulty, receiver of public moneys, Booneville, Mo	6, 274 89	
H. A. Wilson, receiver of public moneys, Montgomery, Ala	142, 277 04	
W. H. Tancre, receiver of public moneys, Huntsville, Ala	22, 093 81	
J. F. Rollins, receiver of public moneys, Gainesville, Fla	476, 629 28	
J. T. Hull, receiver of public moneys, Jackson, Miss	115, 411 68	
A. E. Lemee, receiver of public moneys, Natchitoches, La	4, 737 36	
M. Marks, receiver of public moneys, New Orleans, La	420, 583 48	
W. Burwell, late receiver of public moneys, New Orleans, La	59 35	
J. L. Ray, late receiver of public moneys, Munroe, La	1, 862 57	
C. E. Chandler, receiver of public moneys, Oberlin, Kans	21, 490 36	
R. P. Hays, receiver of public moneys, Kirwin, Kans	40, 553 73	
E. J. Jackson, late receiver of public moneys, Concordia, Kans	11, 182 05	
S. Wrong, receiver of public moneys, Concordia, Kans	6, 941 13	
W. H. Pilkinton, receiver of public moneys, Wa Keeney, Kans	7, 987 60	
H. Booth, receiver of public moneys, Larned, Kans	30, 582 11	
L. Hanback, late receiver of public moneys, Salina, Kans	576 66	
H. S. Cunningham, receiver of public moneys, Salina, Kans	16, 528 51	
J. L. Dyer, receiver of public moneys, Wichita, Kans	11, 568 50	
A. J. Hoisington, receiver of public moneys, Garden City, Kans	14, 583 65	
George Merrill, late receiver of public moneys, Topeka, Kans	1, 702 91	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans	2, 576 90	
H. M. Waters, receiver of public moneys, Independence, Kans	3, 851 39	
J. Stout, late receiver of public moneys, Boise City, Idaho	1 90	
M. Krebs, receiver of public moneys, Boise City, Idaho	22, 066 94	
R. J. Munroe, late receiver of public moneys, Lewiston, Idaho	32, 434 53	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho	14, 215 00	
A. W. Eaton, receiver of public moneys, Oxford, Idaho	12, 449 71	
J. S. Waters, receiver of public moneys, Harley, Idaho	19, 160 42	
S. Parker, receiver of public moneys, Niobrara, Nebr	103, 087 60	
H. S. Lovejoy, late receiver of public moneys, Niobrara, Nebr	48 00	
C. N. Baird, late receiver of public moneys, Lincoln, Nebr	102 00	
H. D. Root, receiver of public moneys, Lincoln, Nebr	4, 162 37	
A. W. Montgomery, receiver of public moneys, Bloomington, Nebr	72, 804 13	
J. W. Tucker, receiver of public moneys, Valentine, Nebr	47, 349 92	
W. B. Lambert, receiver of public moneys, Neligh, Nebr	34, 227 23	
W. Anyan, receiver of public moneys, Grand Island, Nebr	93, 557 97	
C. F. Babcock, receiver of public moneys, McCook, Nebr	72, 761 87	
J. Taffe, receiver of public moneys, North Platte, Nebr	13, 419 27	
W. H. Somers, receiver of public moneys, Beatrice, Nebr	1, 893 26	
E. A. Allen, late receiver of public moneys, Omaha, Nebr	5, 495 10	
F. Stuart, receiver of public moneys, Nebraska City, Nebr	1, 773 77	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak	66, 537 96	
E. P. Champlin, receiver of public moneys, Deadwood, Dak	39, 639 72	
J. G. Chandler, receiver of public moneys, Yankton, Dak	169, 384 71	
H. Barber, jr., receiver of public moneys, Mitchell, Dak	466, 411 16	
R. Lowrey, receiver of public moneys, Huron, Dak	1, 095, 491 50	
George F. Potter, late receiver of public moneys, Pembina, Dak	8, 424 28	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak	438, 825 96	
W. H. Francis, receiver of public moneys, Bismarck, Dak	68, 881 47	
E. M. Brown, late receiver of public moneys, Bismarck, Dak	67 06	
J. Anderson, receiver of public moneys, Grand Forks, Dak	444, 341 77	
E. C. Gearey, receiver of public moneys, Fargo, Dak	445, 800 00	
T. M. Pugh, late receiver of public moneys, Fargo, Dak	12 00	
H. R. Pease, receiver of public moneys, Watertown, Dak	454, 569 39	
W. S. Hickox, receiver of public moneys, Durango, Colo	14, 421 76	
C. A. Brastow, receiver of public moneys, Del Norte, Colo	8, 402 47	
C. B. Hickman, late receiver of public moneys, Lake City, Colo	1, 486 20	
C. D. Peck, receiver of public moneys, Lake City, Colo	10, 177 56	
F. J. Leonard, receiver of public moneys, Gunnison, Colo	50, 652 67	
W. C. Willets, receiver of public moneys, Denver, Colo	96, 743 81	
E. W. Henderson, receiver of public moneys, Central City, Colo	18, 808 07	
M. H. Fitch, receiver of public moneys, Pueblo, Colo	81, 536 08	
W. K. Burchinell, late receiver of public moneys, Leadville, Colo	3, 200 00	
E. L. Salisbury, receiver of public moneys, Leadville, Colo	39, 417 85	
M. M. Bane, receiver of public moneys, Salt Lake, Utah	29, 577 39	
E. Ballou, receiver of public moneys, Helena, Mont	137, 950 28	

Carried forward

7, 713, 040 67 195, 067, 489 76

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	\$7,713,040 67	\$195,067,489 76
C. H. Gould, receiver of public moneys, Miles City, Mont.	13,505 42	
J. T. Carlin, receiver of public moneys, Bozeman, Mont.	43,604 17	
S. W. Sherley, receiver of public moneys, Las Cruces, N. Mex.	32,232 91	
M. H. Bailhache, receiver of public moneys, Santa Fé, N. Mex.	28,576 35	
S. C. Wright, receiver of public moneys, Carson City, Nev.	2,409 06	
H. Carpenter, receiver of public moneys, Eureka, Nev.	2,710 00	
J. Knox, receiver of public moneys, Lake View, Oreg.	14,489 32	
G. B. Curry, receiver of public moneys, Le Grande, Oreg.	101,699 18	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg.	36,038 28	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.	21,936 35	
C. N. Thornbury, receiver of public moneys, The Dalles, Oreg.	60,889 13	
R. G. Stuart, receiver of public moneys, Olympia, Wash.	429,562 92	
T. H. Kooney, late receiver of public moneys, Walla Walla, Wash.	17,119 69	
Jas. Braden, receiver of public moneys, Walla Walla, Wash.	87,500 00	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash.	106,508 33	
A. O. Marsh, receiver of public moneys, Vancouver, Wash.	47,743 69	
J. M. Adams, receiver of public moneys, Yakema, Wash.	12,891 73	
C. E. Darley, receiver of public moneys, Tucson, Ariz.	18,843 64	
B. Cameron, receiver of public moneys, Tucson, Ariz.	600 00	
A. W. De Long, receiver of public moneys, Prescott, Ariz.	3,565 50	
W. M. Garvey, receiver of public moneys, Cheyenne, Wyo.	2,794 00	
W. S. Hurlburt, receiver of public moneys, Cheyenne, Wyo.	157,011 77	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.	7,943 07	
T. Lindsey, receiver of public moneys, Visalia, Cal.	30,971 42	
H. Z. Osborne, receiver of public moneys, Bodie, Cal.	12,574 32	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.	34,465 98	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.	238,303 36	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.	74,659 06	
A. Dobrowsky, receiver of public moneys, Shasta, Cal.	60,244 62	
G. W. Meylert, late receiver of public moneys, Susanville, Cal.	360 47	
F. G. Ward, receiver of public moneys, Susanville, Cal.	15,044 20	
O. Ferrin, receiver of public moneys, Stockton, Cal.	61,234 87	
H. O. Beatty, late receiver of public moneys, Sacramento, Cal.	6,260 50	
C. F. Gardner, receiver of public moneys, Sacramento, Cal.	54,882 34	
S. Cooper, receiver of public moneys, Humboldt, Cal.	258,488 69	
		9,810,705 01

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue	163,051 85
Treasurer of the United States	24 53
A. L. Morgan, collector 1st district, Alabama	1,739 92
L. H. Mayer, late collector 1st district, Alabama	75 00
F. M. Shouse, acting collector 2d district, Alabama	3,462 37
A. Bingham, collector, Alabama	80,454 26
H. M. Cooper, collector, Arkansas	90,819 19
S. W. Fisher, collector, Arizona	3,769 73
C. Hartson, collector 1st district, California	3,098,098 62
A. L. Frost, collector 4th district, California	283,233 63
J. S. Wolfe, collector, Colorado	195,999 50
J. Selden, collector 1st district, Connecticut	387,856 14
D. F. Hollister, collector 2d district, Connecticut	40,093 32
J. McIntyre, collector, Delaware	210,327 24
J. L. Pennington, collector, Dakota	9,905 32
D. Egan, collector, Florida	174,884 17
W. H. Johnson, collector, Georgia	378,587 40
L. M. Pleasants, collector 3d district, Georgia	3,745 25
J. A. Holtzclaw, late collector 4th district, Georgia	135 63
R. W. Berry, collector, Idaho	5,262 98
J. D. Harvey, collector 1st district, Illinois	8,446,073 80
L. B. Crocker, collector 2d district, Illinois	228,121 74
A. Woodcock, collector 3d district, Illinois	3,457 45
R. Rowett, collector 4th district, Illinois	432,650 47
H. Knowles, collector 5th district, Illinois	13,081,543 92
J. W. Hill, collector 7th district, Illinois	20,260 59
J. Merriam, late collector 8th district, Illinois	134,132 82
J. Wheeler, collector 8th district, Illinois	557,692 65
D. B. Honse, acting collector 8th district, Illinois	217,965 87
J. W. Pavey, collector 13th district, Illinois	450,287 20
C. C. Veatch, collector 1st district, Indiana	15,520 53
W. Cumback, collector 4th district, Indiana	228,060 58
H. McKay, collector 6th district, Indiana	3,335,152 30
W. W. Carter, collector 7th district, Indiana	1,816,237 00
George Moon, collector 10th district, Indiana	14,021 07
T. M. Kirkpatrick, collector 11th district, Indiana	212,199 42
J. W. Green, collector 2d district, Iowa	2,313,586 05
J. E. Simpson, collector 3d district, Iowa	220,613 05
J. Connell, late collector 4th district, Iowa	14,568 85
J. W. Burdette, collector 4th district, Iowa	77,657 90
L. P. Sherman, collector 5th district, Iowa	129,331 05
J. C. Carpenter, collector, Kansas	167,555 99
S. R. Crambaugh, late collector 2d district, Kentucky	866,354 15

Carried forward 38,114,590 55 Δ 204,878,194 77

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward	\$38, 114, 590 55	\$204, 878, 194 77
E. Farley, collector 2d district, Kentucky.....	1, 214, 993 99	
L. Buckner, collector 5th district, Kentucky.....	8, 626, 352 49	
J. W. Fennell, collector 6th district, Kentucky.....	4, 263, 344 24	
A. M. Swope, collector 7th district, Kentucky.....	2, 695, 750 32	
W. J. Landrum, collector 8th district, Kentucky.....	889, 233 67	
J. E. Blaine, collector 9th district, Kentucky.....	13, 331 95	
G. Drury, collector, Louisiana.....	560, 184 89	
F. J. Rollins, collector, Maine.....	56, 599 19	
J. H. Sellman, collector, Maryland.....	3, 135, 091 38	
W. Bruce, collector 4th district, Maryland.....	11, 628 54	
J. Hill, collector, Mississippi.....	50, 823 15	
C. W. Slack, collector 3d district, Massachusetts.....	2, 037, 073 21	
C. C. Dame, collector 5th district, Massachusetts.....	65, 722 22	
E. R. Tinker, collector 10th district, Massachusetts.....	293, 794 62	
J. H. Stone, collector 1st district, Michigan.....	1, 202, 425 86	
H. B. Rawlson, collector 3d district, Michigan.....	15, 146 52	
C. W. Watkins, collector 4th district, Michigan.....	180, 283 95	
H. O. Ripley, collector 6th district, Michigan.....	19, 756 85	
A. C. Wedge, collector 1st district, Minnesota.....	12, 785 86	
W. Bickel, collector, Minnesota.....	478, 175 70	
I. H. Sturgeon, collector 1st district, Missouri.....	4, 995, 427 53	
A. B. Carroll, collector 2d district, Missouri.....	4, 707 35	
D. A. Stewart, collector 4th district, Missouri.....	268, 191 79	
D. B. Langston, collector 5th district, Missouri.....	8, 807 13	
P. Doppler, collector 6th district, Missouri.....	1, 201, 157 39	
T. P. Fuller, collector, Montana.....	123, 278 52	
C. A. Smith, late collector, New Mexico.....	4, 740 11	
S. W. Fisher, collector, New Mexico.....	63, 793 20	
F. C. Lord, collector, Nevada.....	4, 626 44	
G. W. Post, collector, Nebraska.....	1, 515, 802 98	
H. M. Putney, collector, New Hampshire.....	389, 953 89	
W. P. Tatem, collector 1st district, New Jersey.....	130, 666 55	
C. Barclaw, collector 3d district, New Jersey.....	491, 159 03	
A. B. Hathorne, collector 5th district, New Jersey.....	2, 858, 372 71	
R. C. Ward, collector 1st district, New York.....	2, 685, 803 96	
M. B. Blake, collector 2d district, New York.....	1, 576, 683 43	
M. Freidsam, collector 3d district, New York.....	4, 955, 927 46	
M. D. Steven, collector 11th district, New York.....	14, 735 48	
J. M. Johnson, collector 12th district, New York.....	54, 953 52	
J. W. Bentley, collector 14th district, New York.....	635, 392 06	
J. S. Smart, collector 15th district, New York.....	775, 310 99	
J. Armsburg, collector 21st district, New York.....	885, 283 72	
J. N. Knapp, collector 24th district, New York.....	41, 821 21	
B. De Voe, collector 26th district, New York.....	17, 540 32	
H. S. Pierce, collector 28th district, New York.....	2, 014, 647 98	
F. Buell, collector 30th district, New York.....	115, 059 65	
E. A. White, collector 2d district, North Carolina.....	1, 717 37	
I. J. Young, collector 4th district, North Carolina.....	519, 769 08	
G. B. Everett, late collector 5th district, North Carolina.....	44, 243 16	
W. W. Wheeler, collector 5th district, North Carolina.....	711, 299 15	
T. N. Cooper, collector 6th district, North Carolina.....	483, 580 24	
C. B. Montgomery, collector 1st district, Ohio.....	9, 826, 123 39	
R. Williams, jr., collector 3d district, Ohio.....	69, 097 55	
R. P. Kennedy, collector 4th district, Ohio.....	7, 645 67	
G. P. Dunham, collector 6th district, Ohio.....	1, 014, 806 97	
C. B. Walcott, collector 7th district, Ohio.....	24, 159 86	
J. T. Kumlser, collector 10th district, Ohio.....	658, 748 84	
M. Boggs, collector 11th district, Ohio.....	1, 122, 995 23	
J. Palmer, collector 15th district, Ohio.....	10, 507 53	
W. S. Streeter, collector 18th district, Ohio.....	785, 323 60	
J. C. Cartwright, collector, Oregon.....	128, 661 63	
W. J. Pollock, collector 1st district, Pennsylvania.....	2, 948, 976 02	
J. T. Valentine, collector 8th district, Pennsylvania.....	62, 204 09	
A. J. Kauffman, collector 9th district, Pennsylvania.....	1, 251, 083 57	
E. H. Chase, collector 12th district, Pennsylvania.....	438, 649 66	
C. J. Bruner, collector 14th district, Pennsylvania.....	28, 849 50	
E. Scull, collector 16th district, Pennsylvania.....	32, 264 38	
C. M. Lynch, late collector 19th district, Pennsylvania.....	7, 278 51	
J. T. Walker, collector 19th district, Pennsylvania.....	132, 237 53	
J. C. Brown, collector 20th district, Pennsylvania.....	4, 303 47	
F. P. Case, collector 22d district, Pennsylvania.....	1, 920, 035 33	
S. M. Jackson, collector 23d district, Pennsylvania.....	1, 049, 818 82	
E. H. Rhodes, collector, Rhode Island.....	130, 468 11	
E. W. Ferris, late collector, South Carolina.....	275 95	
E. M. Brayton, collector, South Carolina.....	93, 624 44	
J. M. Melton, collector 2d district, Tennessee.....	110, 668 43	
A. M. Hughes, jr., collector 5th district, Tennessee.....	1, 135, 476 85	
R. T. Patterson, collector 8th district, Tennessee.....	4, 469 26	
W. H. Sinclair, collector 1st district, Texas.....	72, 654 53	
B. C. Ludlow, collector 3d district, Texas.....	65, 267 52	
W. Umbdenstock, collector 4th district, Texas.....	72, 811 90	
O. J. Hollister, collector, Utah.....	4, 560 49	
Carried forward	114, 754, 591 18	204, 878, 194 77

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$114,754,591 18	\$204,878,194 77
J. C. Stearns, collector, Vermont.....	30,713 81	
J. D. Brady, collector, 2d district, Virginia.....	1,540,269 65	
O. H. Russell, collector 3d district, Virginia.....	139,641 47	
J. B. Raulston, collector 4th district, Virginia.....	729,111 45	
J. H. Rives, collector 5th district, Virginia.....	100,278 53	
B. B. Boots, late collector 6th district, Virginia.....	23,842 98	
W. E. Craig, collector 6th district, Virginia.....	702,425 57	
J. R. Hayden, collector, Washington Territory.....	7,887 37	
E. P. Snow, collector, Wyoming Territory.....	1,202 68	
I. H. Duvall, collector, West Virginia.....	544,331 38	
F. H. Pierrepont, collector, 2d district, West Virginia.....	15,236 99	
I. M. Bean, collector, 1st district, Wisconsin.....	2,400,454 71	
H. Harnden, collector, 2d district, Wisconsin.....	155,461 97	
H. M. Kutchin, collector, 3d district, Wisconsin.....	252,114 93	
L. Lottridge, collector, 6th district, Wisconsin.....	188,508 34	
		121,586,072 51

FROM CONSULAR FEES.

H. C. C. Atwood, consul-general, San Domingo.....	1,366 73	
C. C. Andrews, consul-general, Rio de Janeiro.....	5,751 05	
L. T. Adams, consul, Geneva.....	687 50	
C. M. Allen, consul, Bermuda.....	2,052 96	
D. Atwater, consul, Tahiti.....	558 67	
T. Adamson, consul, Panama.....	4,112 08	
H. L. Atherton, consul, Pernambuco.....	1,806 39	
A. Badeau, consul-general, London.....	11,326 53	
H. D. Bennett, vice-consular agent, Nantes.....	37 00	
S. H. M. Byers, consul, Zurich.....	2,951 73	
C. Bartlett, consul, Guadalupe.....	1,330 05	
W. C. Burchard, consul, Matanzas and Truxillo.....	296 72	
B. H. Barrows, consul, Dublin.....	1,715 55	
M. S. Brewer, consul-general, Berlin.....	6,944 65	
C. P. Barnard, consul, Leghorn.....	1,273 92	
H. M. Brant, vice-consul, Callao.....	345 97	
E. L. Baker, consul, Buenos Ayres.....	2,845 71	
C. C. Bancroft, vice-consul, Calcutta.....	4,048 56	
J. M. Bailey, consul, Hamburg.....	4,250 55	
H. C. Buflington, consul, Wallaceburg.....	79 20	
W. S. Bird, consul, La Guayra.....	1,006 43	
S. P. Bayley, consul, Palermo.....	2,374 93	
F. Bell, vice-consul, Palermo.....	1,068 80	
H. N. Beach, consul, Puerto Cabello.....	1,929 40	
L. A. Bergholz, consul, Puerto Cabello.....	74 00	
E. P. Beauchamp, consul, Saint Gall.....	114 98	
S. S. Blodgett, consul, Prescott.....	4 04	
T. Canisius, consul, Apia.....	164 85	
A. J. Cassard, consul, Tampico.....	560 76	
D. E. Coon, commercial agent, Baracoa.....	96 85	
G. L. Catlin, consul, Stuttgart.....	1,733 94	
D. J. Crain, consul, Milan.....	1,372 99	
J. G. Crawford, consul, Coaticook.....	537 96	
F. M. Cheney, consul, Zanzibar.....	240 13	
R. S. Chilton, consul, Clifton.....	1,055 02	
F. D. Cheshire, vice-consul-general, Shanghai.....	1,588 41	
M. J. Cramer, consul-general, Switzerland.....	907 25	
E. Conroy, consul, San Juan.....	685 74	
O. N. Denny, consul-general, Shanghai.....	4,897 26	
A. Destruge, vice-consul, Guayaquil.....	434 27	
L. De R. Du Verge, consul, St. Paul de Loando.....	9 80	
J. T. Du Bois, consul, Aix la Chapelle.....	1,561 80	
J. Dittmer, vice-consul, Stettin.....	150 50	
H. P. Dill, consul, Guelph.....	285 00	
A. V. Dockery, consul, Leeds.....	1,898 67	
T. M. Dawson, consul, Apia.....	565 80	
S. W. Dabney, consul, Fayal.....	440 53	
B. O. Duncan, consul, Naples.....	411 50	
D. M. Dunn, late consul, Prince Edward's Island.....	1,197 92	
H. Davy, vice-consul, New Castle.....	202 50	
C. Ewers, consul, Windsor.....	3,046 25	
D. Eckstein, consul, Amsterdam.....	2,279 04	
B. F. Farnham, consul, Bombay.....	667 10	
J. W. Farrand, vice-consul, San Domingo.....	313 73	
A. Francis, consul, Victoria.....	357 50	
A. P. Francia, vice-consul, Genoa.....	231 00	
P. Pigyelmessy, consul, Demerara.....	1,461 63	
J. M. Francis, minister, Portugal.....	582 30	
J. Fletcher, consul, Genoa.....	1,315 63	
N. Fish, minister, Belgium.....	40 00	
W. G. Frye, consul-general, Halifax.....	2,950 71	
J. J. Flinn, consul, Chemnitz.....	1,809 24	
W. E. Goldsborough, consul, Amoy.....	1,409 42	
J. B. Glover, consul, Havre.....	4,533 66	
Carried forward.....	102,350 76	326,404,267 28

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$102,350 76	\$326,464,267 28
W. F. Gunnell, consul, Bremen.....	4,713 06	
T. D. Golding, vice consul, La Guayra.....	36 68	
S. Goutier, consul, Cape Haytien.....	1,037 77	
G. W. Griffin, consul, Auckland.....	931 31	
W. H. Garfield, consul, Martinique.....	996 39	
J. A. Halderman, consul-general, Bangkok.....	16 30	
F. W. Hyndman, vice-consul, Charlottetown.....	200 00	
G. H. Horstmann, consul, Nuremberg.....	2,724 82	
O. Hatfield, consul, Batavia.....	1,132 10	
C. C. Hirschfelder, consul, Toronto.....	845 50	
J. W. Harper, consul, Munich.....	1,356 25	
D. K. Hobart, consul, Windsor.....	923 39	
S. P. Hubbell, consul, St. John's.....	1,693 83	
R. Y. Holley, consul, Barbadoes.....	1,211 49	
G. H. Heap, consul-general, Constantinople.....	676 00	
F. G. Hanghwaout, consul, Naples.....	851 50	
B. Harte, consul, Glasgow.....	4,246 93	
J. F. Hazelton, consul, Genoa.....	1,259 50	
J. Hutchinson, vice-consul, Funchal.....	41 50	
W. C. Howells, consul, Toronto.....	973 65	
G. H. Holt, consul, Gaspé Basin.....	37 00	
W. H. Hunt, minister, Russia.....	85 00	
G. E. Hoskinson, consul, Kingston.....	1,514 10	
W. E. Howard, consul, Toronto.....	1,915 06	
H. O. Heffter, vice-consul, Leipsic.....	783 50	
J. F. Hartranft, collector customs, Philadelphia, Pa.....	1 00	
E. Johnson, consul, Pictou.....	129 50	
E. R. Jones, consul, Newcastle.....	1,108 25	
C. E. Jackson, consul, Antigua.....	358 22	
A. C. Jones, consul, Nagasaki.....	221 17	
A. Jourdan, consul, Algiers.....	111 93	
C. Kahlo, consul, Sydney.....	3,263 67	
W. King, consul, Birmingham.....	3,576 90	
C. Klinck, late acting consul, Manila.....	423 67	
H. Keifer, consul, Stettin.....	162 50	
W. Koster vice-consul, Mannheim.....	97 82	
P. Large, consul, St. Stephen.....	345 78	
J. C. Landreau, consul, Santiago de Cuba.....	1,056 62	
J. Low, consul, Clifton.....	763 75	
F. Leland, consul, Hamilton.....	801 16	
R. Locke, consul, Newcastle.....	237 50	
L. A. Lathrop, consul, Bristol.....	704 71	
E. E. Lane, consul, Tunstall.....	3,394 20	
L. D. Lyle, consul, Funchal.....	97 11	
J. A. Leonard, consul, Leith.....	1,753 63	
J. A. Lewis, consul, Sierra Leone.....	248 92	
J. M. Langston, minister, Hayti.....	1,351 69	
H. S. Laser, consul, Port Stanley.....	149 86	
G. F. Lincoln, consul, Stettin.....	939 47	
W. B. Lovie, vice-consul, Cardiff.....	262 47	
H. S. Loring, vice-consul, Hong-Kong.....	1,754 60	
A. Moller, jr., vice-consul, Valparaiso.....	901 83	
E. A. Merritt, consul-general, London.....	10,657 34	
H. Matson, consul, Calcutta.....	3,687 65	
J. T. Mason, consul, Dresden.....	2,502 50	
J. A. MacKnight, consul, St. Helena.....	411 54	
D. A. McKinley, consul, Honolulu.....	6,743 03	
H. C. Marston, consul, Malaga.....	1,150 26	
G. F. Mosher, consul, Nice.....	3,262 48	
J. H. Moore, consul, Callao.....	117 26	
P. H. Morgan, minister, Mexico.....	170 00	
L. P. Morton, minister, France.....	532 61	
W. Morey, consul, Ceylon.....	514 09	
W. E. Myer, acting-consul, Para.....	495 57	
S. Merrill, consul, Jerusalem.....	42 75	
T. J. McLane, jr., Nassau.....	1,324 51	
H. M. Moore, vice-consul, Callao.....	17 17	
Morton, Rose & Co., bankers, London.....	175,036 38	
B. Mackey, consul, Rio Grande do Sul.....	141 91	
F. H. Mason, consul, Basle.....	2,317 27	
J. S. Martin, jr., consul, Marseilles.....	2,556 40	
F. A. Matthews, consul, Tangiers.....	17 55	
J. S. Mosby, consul, Hong-Kong.....	1,602 50	
H. C. Miller, consul, Guayaquil.....	444 00	
A. M. Mothershead, late consul, Leipsic.....	25	
L. H. Mitchell, vice-consul, London.....	326 08	
M. W. B. Noyes, consul, Venice.....	678 50	
J. A. Nunez, commercial agent, Cardenas.....	779 96	
E. L. Oppenheim, consul, Cadiz.....	1,390 65	
T. A. Osborn, minister, Brazil.....	45 00	
G. H. Owen, consul, Messina.....	1,986 60	
W. A. Puller, vice-consul, Rio Grande do Sul.....	383 83	

Carried forward.....

376,114 96 326,464,267 28

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$376,114 96	\$326,464,267 28
S. D. Pace, consul, Port Sarnia.....	1,413 50	
S. B. Packard, consul, Liverpool.....	14,167 10	
L. W. Pilcher, vice-consul, Tien-Tsin.....	104 87	
J. L. Parish, consul, Chemnitz.....	1,565 15	
La Rue Peck, consul, Port Erie.....	1,154 50	
B. F. Peixotto, consul, Lyons.....	4,897 49	
J. J. Platt, consul, Cork.....	442 87	
F. Paul, consul, Odessa.....	185 50	
J. S. Potter, consul, Crefeld.....	7,483 36	
E. H. Plumacher, consul, Maracaibo.....	2,210 20	
C. A. Phelps, consul, Prague.....	2,728 01	
W. P. Pierce, consul, Cienfuegos.....	1,816 21	
T. T. Prentiss, consul, Port Louis.....	114 45	
A. C. Prindle, consul, Bahia.....	1,586 05	
G. P. Pomeroy consul-general, Cairo.....	285 00	
B. S. Parker, consul, Sherbrook.....	1,495 88	
H. Pease, consul, Santiago, Cape Verde Islands.....	60 06	
B. J. Pridgen, vice-consul, Piedras Negras.....	383 75	
F. M. Rice, consul, Colon.....	2,709 47	
R. B. Robbins, commercial agent, Ottawa.....	5,058 78	
A. Rhodes, late consul, Rouen.....	70	
L. Richmond, consul-general, Rome.....	650 00	
J. T. Robeson, consul, Tripoli.....	50 00	
D. T. Reed, chargé d'affaires, Spain.....	17 50	
A. L. Russell, consul, Montevideo.....	997 31	
E. D. Ropes, vice-consul, Zanzibar.....	43 33	
R. B. Ryder, consul, Copenhagen.....	968 05	
G. W. Roosevelt, consul, Bordeaux.....	3,683 08	
W. W. Randall, consul, Sabanilla.....	2,794 24	
W. F. Rowland, late consul, Nice.....	54 50	
W. Schuchardt, vice-consul, Piedras Negras.....	129 00	
S. P. Stearns, consul-general, Montreal.....	4,168 83	
H. L. Slight, consul, Prescott.....	1,594 15	
S. Spackman, consul, Cologne.....	2,411 98	
W. W. Sikes, consul, Cardiff.....	492 39	
H. J. Sprague, consul, Gibraltar.....	575 91	
J. H. Stewart, consul, Antwerp.....	3,595 60	
J. Smith, commercial agent, Nottingham.....	3,491 36	
W. E. Stevens, consul, Smyrna.....	1,650 50	
E. M. Smith, consul, Maranhão.....	1,912 41	
V. V. Smith, consul, St. Thomas.....	514 29	
J. Stahel, consul, Osaka and Hiogo.....	3,537 85	
J. A. Sutter, consul, Acapulco.....	840 20	
S. H. Smith, consul, Nuevo Laredo.....	1,169 22	
W. Schoenle, consul, Barmen.....	3,434 76	
J. L. Stevens, minister, Sweden and Norway.....	35 00	
A. A. Sargent, minister, Germany.....	1,145 00	
A. G. Studer, consul, Singapore.....	1,835 36	
D. H. Strother, consul-general, Mexico.....	66 00	
A. D. Shaw, consul, Manchester.....	5,259 26	
W. P. Sutton, consul, Matamoros.....	604 50	
E. J. Smithers, consul, China Kiang.....	258 64	
O. M. Spencer, consul-general, Melbourne.....	915 68	
I. F. Shepard, consul, Hankow.....	353 04	
C. Seymour, consul, Canton.....	1,481 50	
E. Stevens, consul, Ningpo.....	64 14	
A. Stain, vice-consul, Brussels.....	224 19	
J. W. Siler, consul, Cape Town.....	568 13	
J. F. Swords, late commercial agent, Sagua la Grande, Cuba.....	60 58	
F. H. Schenck, consul, Barcelona.....	300 85	
N. K. Sawyer, consul, Turk's Island.....	590 06	
J. H. Smyth, minister, Liberia.....	45 81	
B. Tzschuck, consul, Vera Cruz.....	5,295 20	
W. H. Trumbull, vice-consul, Zanzibar.....	84 88	
M. H. Twitchell, consul, Kingston.....	1,287 50	
R. W. Turpin, vice-consul, Panama.....	226 19	
J. W. Taylor, consul, Winnipeg.....	470 00	
G. C. Tanner, consul, Verviers and Liege.....	1,746 96	
A. V. Tousley, consul, Trieste.....	1,572 11	
A. Taft, minister, Austria.....	155 00	
W. Thomson, consul, Southampton.....	268 50	
H. A. Taylor, consul, Marseilles.....	629 09	
J. Turner, consul, Amherstburg.....	1,239 50	
R. D. Tucker, consul, Manila.....	971 29	
J. M. True, late consul, Kingston.....	90 05	
J. F. Van Ingen, consul, Talcahuano.....	627 66	
D. Vickers, consul, Matanzas.....	2,759 48	
F. Vogeler, consul, Frankfort.....	5,169 19	
T. B. Van Buren, consul, Kanagawa.....	9,344 63	
F. Visich, vice-consul, Trieste.....	1,806 59	
A. Van Camp, commercial agent, Lanthala.....	18 71	

Carried forward.....

512,384 59 326,464,26 28

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$512,386 59	\$326 404,267 28
J. G. Voigt, commercial agent, Manila.....	375 00	
A. Vial, vice-consul, Nice.....	289 00	
J. N. Wason, consul, Quebec.....	457 07	
J. M. Wilson, consul, Bremen.....	3,778 64	
A. B. Wood, consul, Belfast.....	4,574 76	
J. R. Weaver, secretary legation, Vienna.....	5,996 08	
W. L. Welsh, consul, Florence.....	1,998 75	
J. B. Weaver, consul, Bahia.....	997 65	
C. B. Webster, consul, Sheffield.....	3,589 40	
T. Wilson, commercial agent, Nantes.....	263 50	
W. B. Wells, consul, Dundee.....	3,491 98	
J. Wilson, consul, Brussels.....	2,666 31	
J. F. Winter, consul, Rotterdam.....	2,307 35	
D. B. Warren, consul, St. John.....	2,859 76	
J. C. A. Wingate, consul, Swatow.....	444 46	
G. Walker, consul-general, Paris.....	12,195 78	
A. Willard, consul, Guaymas.....	949 30	
R. M. Whitney, consul, Tamatave.....	80 31	
W. A. Warden, consul, Charlottetown.....	376 07	
J. Worthington, consul, Malta.....	61 50	
C. M. Wood, consul-general, Rome.....	115 50	
J. G. Wright, commercial agent, Manila.....	295 66	
E. A. Youngs, late vice-consul, Manila.....	264 95	
J. C. Zuck, consul, Tien-Tsin.....	202 29	
F. C. Zimmermann, acting consul, Chemnitz.....	375 00	

561,393 86

FROM STEAMBOAT FEES.

R. Armstrong, collector, Dubuque, Iowa.....	804 15	
J. A. P. Allen, collector, New Bedford, Mass.....	429 25	
R. Alvarez, deputy collector, Key West, Fla.....	25 00	
W. L. Ashmore, collector, Burlington, N. J.....	164 35	
I. S. Adams, collector, Frenchman's Bay, Me.....	76 20	
M. R. Barr, collector, Erie, Pa.....	50 00	
J. R. Brierly, collector, Wilmington, Cal.....	155 35	
A. S. Badger, collector, New Orleans, La.....	7,198 05	
J. W. Burke, collector, Mobile, Ala.....	1,433 65	
A. W. Bash, collector, Puget Sound, Wash.....	2,624 15	
A. H. Beach, collector, Wheeling, W. Va.....	4,245 95	
J. D. Bowie, collector, Petersburg, Va.....	50 00	
A. J. Beers, collector, New Haven, Conn.....	848 75	
J. Brady, jr., collector, Fall River, Mass.....	1,025 15	
D. V. Bell, collector, Detroit, Mich.....	1,278 05	
J. Bookwalter, collector, Minnesota, Minn.....	1,353 55	
W. A. Baldwin, collector, Newark, N. J.....	591 15	
G. E. Bowden, collector, Norfolk, Va.....	2,448 65	
J. B. Batelle, collector, Miami, Ohio.....	1,007 20	
C. Borer, collector, Galena, Ill.....	737 95	
George Bliss, acting collector, Waldoborough, Me.....	51 10	
F. J. Babson, collector, Gloucester, Mass.....	178 50	
J. M. Boardman, collector, Belfast, Me.....	25 00	
T. F. Cassels, collector, Memphis, Tenn.....	2,417 80	
R. C. Crowell, collector, Kansas City, Mo.....	210 55	
J. Campbell, collector, Omaha, Nebr.....	404 60	
J. H. Cozzens, collector, Newport, R. I.....	444 44	
J. Coins, collector, Bristol, R. I.....	17 70	
B. C. Cook, collector, Richmond, Va.....	363 55	
J. W. Cobbs, collector, Paducah, Ky.....	250 50	
W. H. Daniels, collector, Oswegatchie, N. Y.....	358 60	
D. F. Davis, collector, Bangor, Me.....	257 35	
F. N. Dow, collector, Portland, Me.....	1,550 87	
J. F. Dravo, collector, Pittsburgh, Pa.....	4,614 05	
A. C. Davis, collector, Beaufort, N. C.....	75 00	
S. H. Doten, collector, Plymouth, Mass.....	25 00	
M. A. Edgar, collector, Perth Amboy, N. J.....	607 10	
J. H. Elmer, collector, Bridgeton, N. J.....	156 90	
G. Fisher, collector, Cairo, Ill.....	850 10	
B. Flagler, collector, Niagara, N. Y.....	33 35	
H. P. Farrow, collector, Brunswick, Ga.....	275 00	
J. K. Faulkner, collector, Louisville, Ky.....	2,397 20	
W. R. Finch, collector, La Crosse, Wis.....	757 60	
G. Frazee, collector, Burlington, N. J.....	931 10	
J. H. Gray, collector, Alexandria, Va.....	329 80	
J. L. Gaston, collector, Chattanooga, Tenn.....	395 90	
C. A. Gould, collector, Buffalo, N. Y.....	7,044 25	
F. B. Goss, collector, Barnstable, Mass.....	25 00	
E. Higgins, collector, Saint Johns, Fla.....	1,665 91	
T. A. Henry, collector, Pamlico, N. C.....	502 35	
G. Holmes, collector, Beaufort, S. C.....	125 00	
Carried forward.....	53,887 72	327,025,661 14

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$53,887 72	\$327,025,661 '14
J. Hirst, collector, Saint Mark's, Fla.	204 30	
J. F. Hartranft, collector, Philadelphia, Pa.	8,69 50	
W. P. Hiller, collector, Nantucket, Mass.	25 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.	200 00	
J. S. Hanover, collector, Fairfield, Conn.	646 25	
W. F. Huse, collector, Newburyport, Mass.	403 92	
W. Hartsuff, collector, Huron, Mich.	4,544 75	
G. W. Howe, collector, Cuyahoga, Ohio.	4,196 70	
C. Harris, collector, Providence, R. I.	4,582 45	
A. W. Hall, collector, Milwaukee, Wis.	4,780 85	
A. F. Howard, collector, Portsmouth, N. H.	150 00	
H. F. Heriot, collector, Georgetown, S. C.	267 25	
W. M. Haycock, collector, Passamaquoddy, Me.	100 40	
W. G. Henderson, collector, Pearl River, Miss.	201 50	
J. L. Haynes, collector, Brazos, Tex.	110 65	
J. W. Howell, collector, Fernandina, Fla.	50 00	
J. Hunter, collector, Saint Josephs, Mo.	76 80	
T. Ireland, collector, Annapolis, Md.	25 00	
T. F. Johnson, collector, Savannah, Ga.	1,673 30	
J. C. Jewell, collector, Evansville, Ind.	1,543 85	
T. B. Johnston, collector, Charleston, S. C.	1,111 05	
J. R. Jolley, collector, Teche, La.	979 50	
G. A. Johnson, collector, San Diego, Cal.	75 00	
F. A. Kennedy, collector, Waldoborough, Me.	50 00	
J. M. Kirchwal, collector, Nashville, Tenn.	623 15	
L. Lord, collector, Saco, Me.	59 10	
W. Lowen, collector, Sag Harbor, N. Y.	218 75	
J. J. Lamaree, collector, Oswego, N. Y.	681 79	
J. A. Luby, collector, Albany, N. Y.	4,952 25	
H. Lawson, collector, Easton, Md.	75 00	
W. Livingstone, collector, Detroit, Mich.	3,818 15	
D. W. McClung, collector, Cincinnati, Ohio.	3,601 05	
G. W. Mathis, collector, Little Egg Harbor, N. J.	75 00	
D. McLaughlin, collector, Michigan, Mich.	5,111 85	
J. D. Merryman, collector, Oregon, Oreg.	811 10	
C. E. Morris, collector, Genesee, N. Y.	25 00	
W. G. Morris, collector, Alaska, Alaska.	175 00	
A. G. Malloy, collector, Galveston, Tex.	970 65	
S. Moffett, collector, Champlain, N. Y.	130 00	
W. C. Marshall, collector, Belfast, Me.	25 00	
A. Newburgér, collector, Natchez, Miss.	50 00	
N. B. Nutt, acting collector, Passamaquoddy, Me.	160 90	
C. F. Odell, collector, Salem, Mass.	54 55	
C. Y. Osburn, collector, Superior, Mich.	1,807 25	
W. H. Pratt, collector, Humboldt, Cal.	225 00	
E. J. Pennypacker, collector, Wilmington, N. C.	414 25	
J. L. Pierce, collector, Machias, Me.	200 00	
A. Putnam, collector, Middletown, Conn.	642 00	
W. H. Robertson, collector, New York, N. Y.	28,279 55	
C. E. Robinson, collector, Albemarle, N. C.	648 00	
C. Rude, collector, Sandusky, Ohio.	853 00	
E. L. Sullivan, collector, San Francisco, Cal.	5,853 40	
J. W. Short, collector, Vicksburg, Miss.	1,004 50	
S. M. Sawyer, collector, Apalachicola, Fla.	421 70	
J. Spalding, collector, Chicago, Ill.	5,797 60	
F. N. Shurtleff, collector, Willamette, Oreg.	3,379 80	
W. H. Sears, collector, San Francisco, Cal.	1,458 85	
W. T. Simson, collector, Genesee, N. Y.	175 00	
H. C. Stafford, collector, Erie, Pa.	710 30	
V. Smith, collector, Duluth, Minn.	717 55	
G. B. Sawyer, collector, Viscasset, Me.	25 00	
W. H. Sargent, collector, Castine, Me.	25 00	
H. N. Trumbull, collector, Stonington, Conn.	717 45	
J. A. Tibbetts, collector, New London, Conn.	2,182 60	
L. Thompson, collector, Delaware, Del.	1,218 25	
A. Tibbetts, collector, Paso del Norte, N. Mex.	61 20	
G. Fox, collector, Cherrystone, Va.	100 00	
J. M. Tarble, collector, Pensacola, Fla.	375 00	
B. Upton, jr., collector, Tappahannock, Va.	25 00	
C. Van Clive, collector, Yaquina, Oreg.	75 00	
C. B. Watson, collector, Southern Oreg.	225 00	
F. E. Witzell, collector, Saint Augustine, Fla.	150 00	
J. H. Wilson, collector, Georgetown, D. C.	910 70	
C. M. Whitney, collector, Saint Louis, Mo.	5,491 87	
E. H. Webster, collector, Baltimore, Md.	6,923 75	
G. W. Warren, collector, Cape Vincent, N. Y.	879 55	
R. Worthington, collector, Boston, Mass.	4,167 90	
J. W. Wakefield, collector, Bath, Me.	678 35	
W. Wells, collector, Vermont, Vt.	457 25	
F. N. Wicker, collector, Key West, Fla.	177 45	

183,755 16

Carried forward

327,209,416 24

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.
FROM REGISTERS' AND RECEIVERS' FEES.

Brought forward.....		\$327,209,416 24
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	\$8,207 71	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	38,214 50	
W. Anyan, receiver of public moneys, Grand Island, Nebr.....	50,918 65	
J. M. Adams, receiver of public moneys, Yakima, Wash.....	8,995 50	
J. E. Bogart, receiver of public moneys, Bozeman, Mont.....	22 00	
H. Barber, jr., receiver of public moneys, Mitchell, Dak.....	38,266 34	
H. O. Beatty, receiver of public moneys, Sacramento, Cal.....	1,518 56	
H. Booth, receiver of public moneys, Larned, Kans.....	30,974 63	
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	5,628 06	
G. B. Brooks, receiver of public moneys, East Saginaw, Mich.....	1,697 32	
E. Ballou, receiver of public moneys, Helena, Mont.....	13,597 00	
C. F. Babcock, receiver of public moneys, McCook, Nebr.....	24,447 12	
W. H. Bailhache, receiver of public moneys, Santa Fe, N. Mex.....	8,465 50	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	3,484 96	
M. M. Bane, receiver of public moneys, Salt Lake, Utah.....	12,673 50	
Z. L. Barton, receiver of public moneys, Helena, Mont.....	2,249 50	
C. G. Bell, receiver of public moneys, Bayfield, Wis.....	2,735 19	
James Braden, receiver of public moneys, Walla Walla, Wash.....	11,000 00	
E. F. Champlin, receiver of public moneys, Deadwood, Dak.....	11,699 00	
G. H. Crumb, receiver of public moneys, Ironton, Mo.....	8,302 67	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	9,982 56	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	22,917 78	
J. G. Chandler, receiver of public moneys, Yankton, Dak.....	15,645 51	
H. S. Cunningham, receiver of public moneys, Salina, Kans.....	15,577 81	
C. E. Chandler, receiver of public moneys, Oberlin, Kans.....	8,815 80	
G. B. Curry, receiver of public moneys, La Grande, Oreg.....	15,728 78	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	1,466 07	
J. T. Carlin, receiver of public moneys, Bozeman, Mont.....	3,919 50	
B. Cameron, receiver of public moneys, Tucson, Ariz.....	79 00	
H. Carpenter, receiver of public moneys, Eureka, Nev.....	640 00	
C. E. Daily, receiver of public moneys, Tucson, Ariz.....	2,698 25	
J. Dumars, receiver of public moneys, Springfield, Mo.....	21,127 00	
A. Dobrowsky, receiver of public moneys, Shasta, Cal.....	10,269 66	
A. W. De Long, receiver of public moneys, Prescott, Ariz.....	1,504 90	
J. L. Dyer, receiver of public moneys, Wichita, Kans.....	11,530 79	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.....	6,103 50	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn.....	1,545 67	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.....	13,816 48	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.....	7,436 95	
W. H. Francis, receiver of public moneys, Bismarck, Dak.....	50,838 96	
E. G. Gearey, receiver of public moneys, Fargo, Dak.....	79,611 20	
W. M. Garvey, receiver of public moneys, Cheyenne Wyo.....	356 00	
C. H. Gould, receiver of public moneys, Miles City, Mont.....	7,584 78	
C. F. Gardner, receiver of public moneys, Sacramento, Cal.....	9,686 63	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa.....	1,130 15	
J. T. Hall, receiver of public moneys, Jackson, Miss.....	14,932 40	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	15,171 00	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	5,365 50	
W. S. Hickox, receiver of public moneys, Durango, Colo.....	3,478 24	
R. R. Hays, receiver of public moneys, Kirwin, Kans.....	28,453 18	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak.....	60,045 05	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn.....	5,309 23	
W. S. Hurlbut, receiver of public moneys, Cheyenne, Wyo.....	10,562 10	
A. J. Hoisington, receiver of public moneys, Garden City, Kans.....	6,947 81	
E. J. Jenkins, receiver of public moneys, Concordia, Kans.....	4,978 25	
M. H. Jones, receiver of public moneys, Menasha, Wis.....	1,104 15	
J. Knox, receiver of public moneys, Lake View, Oreg.....	3,297 32	
M. Krebs, receiver of public moneys, Boise City, Idaho.....	4,953 00	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark.....	6,698 82	
A. E. Lemes, receiver of public moneys, Natchitoches, La.....	11,366 68	
T. Lindsey, receiver of public moneys, Visalia, Cal.....	9,521 90	
T. J. Leonard, receiver of public moneys, Gunnison, Colo.....	1,535 50	
R. Lowry, receiver of public moneys, Huron, Dak.....	110,015 50	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	19,133 24	
J. Lind, receiver of public moneys, Tracy, Minn.....	4,724 77	
W. B. Nutchell, receiver of public moneys, Saint Cloud, Minn.....	12,216 91	
P. H. McNulty, receiver of public moneys, Boonville, Mo.....	4,325 66	
M. Marks, receiver of public moneys, New Orleans, La.....	19,452 97	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....	2,506 01	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr.....	25,682 64	
R. J. Monroe, receiver of public moneys, Lewiston, Idaho.....	3,968 84	
A. O. Marsh, receiver of public moneys, Vancouver, Wash.....	7,806 08	
J. F. Mason, receiver of public moneys, Falls Saint Croix, Wis.....	2,521 49	
F. J. Osborne, receiver of public moneys, Bodie, Cal.....	737 50	
O. Perrin, receiver of public moneys, Stockton, Cal.....	7,455 74	
A. C. Phillips, receiver of public moneys, Harrison, Ark.....	14,083 96	
C. D. Peck, receiver of public moneys, Lake City, Colo.....	1,581 00	
H. R. Pease, receiver of public moneys, Watertown, Dak.....	40,278 28	
S. Parker, receiver of public moneys, Niobrara, Nebr.....	39,755 46	
W. H. Pilkenton, receiver of public moneys, Wa Keney, Kans.....	16,322 40	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg.....	10,736 54	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans.....	729 93	
J. F. Rollins, receiver of public moneys, Gainesville, Fla.....	30,280 01	

Carried forward..... 1,171,146 59 327,209,416 24

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS' AND RECEIVERS' FEES—Continued.

Brought forward	\$1, 171, 146 59	\$327, 209, 416 24
H. D. Root, receiver of public moneys, Lincoln, Nebr.	1, 812 63	
T. H. Rooney, receiver of public moneys, Walla Walla, Wash.	6, 487 81	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho	1, 900 00	
R. G. Stuart, receiver of public moneys, Olympia, Wash.	39, 049 02	
H. W. Stone, receiver of public moneys, Benson, Minn.	7, 517 42	
P. C. Sletting, receiver of public moneys, Crookston, Minn.	32, 166 33	
W. W. Spalding, receiver of public moneys, Duluth, Minn.	5, 625 97	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.	6, 190 06	
C. H. Smith, receiver of public moneys, Washington, Minn.	3, 851 81	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.	555 32	
S. W. Sherfey, receiver of public moneys, Las Cruces, N. Mex.	8, 167 81	
E. L. Salisbury, receiver of public moneys, Leadville, Colo.	4, 855 00	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn.	4, 462 32	
E. B. Sanders, receiver of public moneys, Wausau, Wis.	5, 383 33	
W. H. Tancre, receiver of public moneys, Huntsville, Ala.	11, 239 00	
A. A. Tufts, receiver of public moneys, Camden, Ark.	5, 825 00	
J. Taffe, receiver of public moneys, North Platte, Nebr.	27, 784 89	
C. W. Tucker, receiver of public moneys, Valentine, Nebr.	57, 920 36	
J. N. Thornbury, receiver of public moneys, The Dalles, Oreg.	20, 183 50	
J. Ulrich, receiver of public moneys, La Crosse, Wis.	3, 080 77	
J. Varnum, receiver of public moneys, Gainesville, Fla.	1, 013 00	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark.	6, 896 50	
I. H. Wing, receiver of public moneys, Bayfield, Wis.	551 39	
S. C. Wright, receiver of public moneys, Carson, Nev.	715 00	
F. G. Ward, receiver of public moneys, Susanville, Cal.	2, 676 10	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.	4, 609 31	
T. Wrong, receiver of public moneys, Concordia, Kans.	2, 158 87	
H. A. Wilson, receiver of public moneys, Montgomery, Ala.	18, 714 90	
H. M. Waters, receiver of public moneys, Independence, Kans.	4, 125 42	
L. G. Wilcox, receiver of public moneys, Detroit, Mich.	748 66	
W. C. Willets, receiver of public moneys, Denver, Colo.	22, 366 80	
J. S. Waters, receiver of public moneys, Farley, Idaho	5, 559 50	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak.	17, 586 25	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash.	30, 594 22	
		1, 539, 520 86

FROM MARINE HOSPITAL FEES.

W. L. Ashmore, collector, Burlington, N. J.	525 76	
R. Armstrong, collector, Dubuque, Iowa	1, 203 01	
I. S. Adams, collector, Frenchman's Bay, Me.	1, 236 15	
J. A. P. Allen, collector, New Bedford, Mass.	1, 142 21	
R. Alvarez, deputy collector, Key West, Fla.	234 77	
M. R. Barr, collector, Erie, Pa.	22 13	
A. J. Boers, collector, New Haven, Conn.	3, 296 34	
J. Brady, jr., collector, Fall River, Mass.	5, 245 35	
D. V. Bell, collector, Detroit, Mich.	1, 104 14	
J. Bookwalter, collector, Minnesota, Minn.	1, 560 23	
W. A. Baldwin, collector, Newark, N. J.	1, 113 45	
G. E. Bowden, collector, Norfolk, Va.	5, 885 42	
A. W. Bash, collector, Puget Sound, Wash.	9, 065 41	
J. W. Buike, collector, Mobile, Ala.	3, 894 43	
F. J. Babson, collector, Gloucester, Mass.	725 94	
J. D. Bowie, collector, Petersburg, Va.	154 14	
A. H. Beach, collector, Wheeling, W. Va.	4, 845 95	
A. S. Badger, collector, New Orleans, La.	17, 327 85	
J. R. Brierly, collector, Wilmington, Cal.	692 55	
W. F. Brown, collector, Erie, Pa.	2 69	
George Bliss, acting collector, Waldoborough, Me.	775 83	
J. B. Battelle, collector, Miami, Ohio.	969 91	
C. Borner, collector, Galena, Ill.	700 95	
E. A. Bragden, collector, York, Me.	23 44	
J. M. Boardman, collector, Belfast, Me.	555 69	
J. Campbell, collector, Omaha, Nebr.	366 76	
J. H. Cozzens, collector, Newport, R. I.	759 22	
J. Collins, collector, Bristol, R. I.	186 32	
T. F. Cassels, collector, Memphis, Tenn.	4, 351 31	
B. C. Cook, collector, Richmond, Va.	1, 272 26	
R. C. Crowell, collector, Kansas City, Mo.	222 16	
J. W. Cobbs, collector, Paducah, Ky.	436 56	
H. De B. Clay, collector, Yorktown, Va.	1, 671 39	
D. F. Davis, collector, Bangor, Me.	1, 525 60	
F. N. Dow, collector, Portland, Me.	3, 545 23	
J. F. Dravo, collector, Pittsburgh, Pa.	5, 871 73	
A. C. Davis, collector, Beaufort, N. C.	605 18	
W. H. Daniels, collector, Oswegatchie, N. Y.	361 37	
S. Dodge, collector, Marblehead, Mass.	47 74	
S. H. Doten, collector, Plymouth, Mass.	127 66	
M. A. Edgar, collector, Perth Amboy, N. Y.	3, 995 50	
J. H. Elmer, collector, Bridgeton, N. J.	3, 146 74	
C. S. English, collector, Georgetown, D. C.	615 96	
W. B. Finch, collector, La Crosse, Wis.	1, 077 28	
H. P. Farrow, collector, Brunswick, Ga.	952 90	
J. K. Faulkner, collector, Louisville, Ky.	2, 141 47	

Carried forward

95, 468 08 328, 748, 937 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL FEES—Continued.

Brought forward	\$95,468 08 \$328,748,937 10
B. Flagler, collector, Niagara, N. Y.	186 18
G. Fisher, collector, Cairo, Ill.	1,081 00
G. Frazee, collector, Burlington, N. J.	1,153 85
C. A. Gould, collector, Buffalo, N. Y.	4,604 97
J. L. Gasten, collector, Chatanooga, Tenn.	662 90
J. H. Gray, collector, Alexandria, Va.	948 30
J. Gilchrist, collector, Wheeling, W. Va.	339 49
F. B. Goss, collector, Barnstable, Mass.	1,717 29
A. A. Gardner, collector, Nantucket, Mass.	177 63
A. W. Hall, collector, Milwaukee, Wis.	5,654 09
J. S. Hanover, collector, Fairfield, Conn.	1,720 36
C. H. Houghton, collector, Perth Amboy, N. J.	569 12
W. H. Huse, collector, Newburyport, Mass.	370 40
W. Hartsuff, collector, Huron, Mich.	5,782 23
A. F. Howard, collector, Portsmouth, N. H.	594 16
G. W. Howe, collector, Cuyahoga, Ohio.	3,678 69
C. Harris, collector, Providence, R. I.	2,472 51
E. Higgins, collector, St. John's, Fla.	2,402 97
J. W. Howell, collector, Fernandina, Fla.	346 68
W. P. Hiller, collector, Nantucket, Mass.	15 60
J. Hirst, collector, St. Mark's, Fla.	672 17
G. Holmes, collector, Beaufort, S. C.	537 15
J. F. Hartranft, collector, Philadelphia, Pa.	18,480 56
J. D. Hopkins, collector, Frenchman's Bay, Me.	1,243 81
J. M. Haycock, collector, Passamaquoddy, Me.	537 90
T. A. Henry, collector, Pamlico, N. C.	1,501 44
T. S. Hodson, collector, Eastern Maryland.	2 92
G. W. Henderson, collector, Pearl River, Miss.	2,081 05
J. L. Wayne, collector, Brazos, Tex.	278 05
J. Hunter, collector, St. Joseph, Mo.	110 33
H. F. Heriot, collector, Georgetown, S. C.	483 65
T. Ireland, collector, Annapolis, Md.	896 80
T. F. Johnson, collector, Savannah, Ga.	3,549 04
J. C. Jewell, collector, Evansville, Ind.	2,887 33
T. B. Johnston, collector, Charleston, S. C.	3,335 84
J. E. Jolley, collector, Teche, La.	1,450 92
G. A. Johnson, collector, San Diego, Cal.	111 54
J. M. Kercheval, collector, Nashville, Tenn.	1,949 12
H. A. Keady, collector, Waldoborough, Me.	1,730 61
I. Lord, collector, Saco, Me.	136 25
W. Lower, collector, Sag Harbor, N. Y.	631 12
J. J. Lamore, collector, Oswego, N. Y.	922 64
J. A. Luby, collector, Albany, N. Y.	4,657 36
H. Lawson, collector, Eastern Maryland.	6,915 97
D. E. Lyon, collector, Dubuque, Iowa.	50 00
W. Livingstone, jr., collector, Detroit, Mich.	5,565 63
J. B. Mitchell, collector, Yorktown, Va.	4 65
C. E. Morris, collector, Genesee, N. Y.	106 09
D. M. McLaughlin, collector, Michigan, Mich.	4,513 43
J. D. Merryman, collector, Oregon, Oreg.	1,423 33
A. G. Malloy, collector, Galveston, Tex.	2,942 67
E. T. Moore, collector, Patchogue, N. Y.	690 15
G. W. Mathis, collector, Little Egg Harbor, N. J.	611 09
W. C. Marshall, collector, Belfast, Me.	707 33
W. G. Morris, collector, Alaska, Alaska.	214 53
D. W. McClung, collector, Cincinnati, Ohio.	9,794 60
S. Moffett, collector, Champlain, N. Y.	243 06
C. B. Marchant, collector, Edgartown, Mass.	478 79
A. Newburger, collector, Natchez, Miss.	193 19
N. B. Nutt, collector, Passamaquoddy, Me.	1,857 78
C. Y. Osborn, collector, Superior, Mich.	1,259 22
C. H. Odell, collector, Salem, Mass.	152 17
F. A. Osgood, collector, Marblehead, Mass.	122 22
A. Putnam, collector, Middletown, Conn.	1,619 78
E. J. Pennypacker, collector, Wilmington, N. C.	1,577 75
J. L. Pierce, collector, Machias, Me.	1,010 94
N. Plato, collector, Corpus Christi, Tex.	431 80
W. H. Pratt, collector, Humboldt, Cal.	906 07
C. Rude, collector, Sandusky, Ohio.	1,235 60
C. E. Robinson, collector, Albemarle, N. C.	839 94
W. H. Robertson, collector, New York, N. Y.	70,088 68
S. H. Ritch, collector, Port Jefferson, N. Y.	629 26
W. T. Simpson, collector, Genesee, N. Y.	30 13
F. N. Shurtliff, collector, Willamette, Oreg.	3,697 66
W. H. Sargent, collector, Castine, Me.	970 26
J. P. Sanborn, collector, Huron, Mich.	2 13
W. J. Smith, collector, Memphis, Tenn.	165 00
G. B. Sawyer, collector, Wiscasset, Me.	543 11
J. Spalding, collector, Chicago, Ill.	6,986 36
N. Smith, collector, Duluth, Minn.	241 02
S. M. Sawyer, collector, Apalachicola, Fla.	591 41

Carried forward

307,542 90 328,748,937 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL FEES—Continued.

Brought forward	\$307,542 90	\$328,748,937 10
J. W. Short, collector, Vicksburg, Miss	2,514 30	
E. L. Sullivan, collector, San Francisco, Cal.	29,118 84	
H. C. Stafford, collector, Erie, Pa.	1,555 93	
J. W. Sargent, collector, Kennebunk, Me.	50 00	
J. Shepard, collector, Saint Mary's, Ga.	126 73	
W. H. Sears, collector, San Francisco, Cal.	3,144 47	
J. A. Tibbetts, collector, New London, Conn.	2,443 71	
L. Thompson, collector, Delaware, Del.	2,579 24	
H. N. Trumbull, collector, Stonington, Conn.	904 45	
J. M. Tarble, collector, Pensacola, Fla.	2,191 15	
G. Toy, collector, Cherrystone, Va.	2,107 87	
B. Upton, jr., collector, Tappahannock, Va.	1,019 65	
C. Van Clive, collector, Yaguina, Oreg.	23 65	
F. A. Vaughan, collector, Saluria, Tex.	228 62	
J. H. Wilson, collector, Georgetown, D. C.	2,267 03	
A. Woolf, collector, Nashville, Tenn.	20 00	
F. N. Wicker, collector, Key West, Fla.	2,707 08	
G. W. Warren, collector, Cape Vincent, N. Y.	476 04	
R. Worthington, collector, Boston, Mass.	16,001 95	
J. W. Wakefield, collector, Bath, Me.	2,243 85	
E. H. Webster, collector, Baltimore, Md.	24,868 30	
C. M. Whitney, collector, Saint Louis, Mo.	10,812 98	
C. B. Watson, collector, Southern Oregon.	255 00	
W. Wells, collector, Vermont, Vt.	295 81	
F. E. Witzell, collector, Saint Augustine, Fla.	24 20	

415,523 75

LABOR, DRAYAGE, AND STORAGE.

J. Bookwalter, collector, Minnesota, Minn.	133 15	
J. W. Burke, collector, Mobile, Ala.	406 47	
A. S. Badger, collector, New Orleans, La.	759 28	
D. V. Bell, collector, Detroit, Mich.	900 00	
J. B. Battelle, collector, Miami, Ohio.	2 75	
F. N. Dow, collector, Portland, Me.	3,542 67	
W. H. Daniels, collector, Oswegatchie, N. Y.	74 00	
A. C. Davis, collector, Beaufort, N. C.	778 94	
J. F. Dravo, collector, Pittsburgh, Pa.	822 30	
J. F. Faulkner, collector, Louisville, Ky.	139 72	
C. A. Gould, collector, Buffalo, N. Y.	206 25	
G. W. Howe, collector, Cuyahoga, Ohio.	179 00	
C. Harris, collector, Providence, R. I.	567 03	
J. F. Hartranft, collector, Philadelphia, Pa.	6,561 83	
J. L. Haynes, collector, Brazos, Tex.	581 70	
T. F. Johnson, collector, Savannah, Ga.	37 33	
T. B. Johnston, collector, Charleston, S. C.	954 18	
J. J. Lamoree, collector, Oswego, N. Y.	3,291 00	
W. Livingstone, jr., collector, Detroit, Mich.	1,888 58	
D. W. McClung, collector, Cincinnati, Ohio.	2,053 75	
A. G. Malloy, collector, Galveston, Tex.	2,438 69	
C. H. Odell, collector, Salem, Mass.	203 31	
N. Plato, collector, Corpus Christi, Tex.	233 37	
E. J. Pennypacker, collector, Wilmington, N. C.	323 14	
A. Putnam, collector, Middletown, Conn.	100 00	
W. H. Robertson, collector, New York, N. Y.	24,495 29	
V. Smith, collector, Duluth, N. Y.	63 00	
E. L. Sullivan, collector, San Francisco, Cal.	1,095 05	
W. H. Sears, collector, San Francisco, Cal.	167 60	
L. Thompson, collector, Delaware, Del.	22 40	
J. H. Wilson, collector, Georgetown, D. C.	62 75	
E. H. Webster, collector, Baltimore, Md.	3,718 98	
R. Worthington, collector, Boston, Mass.	16,135 44	
J. W. Wakefield, collector, Bath, Me.	190 50	
C. M. Whitney, collector, Saint Louis, Mo.	720 00	

73,349 45

SERVICES OF OFFICERS.

R. Alvarez, deputy collector, Key West, Fla.	244 00	
J. R. Brierly, collector, Wilmington, Cal.	285 00	
A. S. Badger, collector, New Orleans, La.	7,530 14	
F. J. Balson, collector, Gloucester, Mass.	876 00	
D. V. Bell, collector, Detroit, Mich.	1,119 26	
J. M. Boardman, collector, Belfast, Me.	33 30	
J. Bookwalter, collector, Minnesota, Minn.	7,705 50	
A. J. Beers, collector, New London, Conn.	483 93	
G. E. Bowden, collector, Norfolk, Va.	216 00	
J. W. Burke, collector, Mobile, Ala.	193 10	
H. De B. Clay, collector, Yorktown, Va.	2,409 00	
W. H. Daniels, collector, Oswegatchie, N. Y.	1,278 28	
A. C. Davis, collector, Beaufort, N. C.	89 30	
F. N. Dow, collector, Portland, Me.	2,698 50	

(Carried forward

25,161 31 329,237,810 30

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

SERVICES OF OFFICERS—Continued.

Brought forward	\$25, 161 31	\$329, 237, 810 30
M. A. Edgar, collector, Perth Amboy, N. J.	956 00	
B. Flagler, collector, Niagara, N. Y.	5, 533 36	
F. B. Goss, collector, Barnstable, Mass.	408 33	
C. A. Gould, collector, Buffalo, N. Y.	4, 048 88	
J. H. Gray, collector, Alexandria, Va.	3 00	
A. A. Gardner, collector, Nantucket, Mass.	69 00	
J. F. Hartranft, collector, Philadelphia, Pa.	11, 916 86	
W. Hartsuff, collector, Huron, Mich.	4, 445 05	
J. D. Hopkins, collector, Frenchman's Bay, Me.	494 00	
C. Harris, collector, Providence, R. I.	730 00	
J. L. Haynes, collector, Brazos, Tex.	38 50	
G. A. Johnson, collector, San Diego, Cal.	216 00	
T. F. Johnson, collector, Savannah, Ga.	267 00	
T. B. Johnston, collector, Charleston, S. C.	6 00	
E. P. Kidder, collector, Dunkirk, N. Y.	1, 098 00	
W. Livingstone, jr., collector, Detroit, Mich.	948 25	
S. Moffett, collector, Champlain, N. Y.	96 00	
A. G. Malloy, collector, Galveston, Tex.	762 08	
W. C. Marshall, collector, Belfast, Me.	74 24	
J. D. Merriman, collector, Oregon, Oreg.	52 00	
C. H. Odell, collector, Salem, Mass.	9 00	
W. H. Pratt, collector, Humboldt, Cal.	18 00	
N. Plato, collector, Corpus Christi, Tex.	3, 298 22	
E. J. Pennypacker, collector, Wilmington, N. C.	439 00	
W. H. Robertson, collector, New York, N. Y.	128, 405 00	
E. L. Sullivan, collector, San Francisco, Cal.	17, 889 51	
G. B. Sawyer, collector, Wiscasset, Me.	72 02	
V. Smith, collector, Duluth, Minn.	93 88	
W. H. Sears, collector, San Francisco, Cal.	2, 844 21	
J. Spalding, collector, Chicago, Ill.	4, 418 42	
H. C. Stafford, collector, Erie, Pa.	9 50	
J. A. Tibbetts, collector, New London, Conn.	43 75	
L. Thompson, collector, Delaware, Del.	5 00	
F. A. Vaughan, collector, Saluria, Tex.	52 00	
F. N. Wicker, collector, Key West, Fla.	1, 220 00	
E. H. Webster, collector, Baltimore, Md.	15, 056 05	
R. Worthington, collector, Boston, Mass.	37, 334 13	
W. Wells, collector, Vermont, Vt.	4, 936 80	
		273, 468 35

FROM WEIGHING FEES.

A. S. Badger, collector, New Orleans, La.	354 20	
J. W. Burke, collector, Mobile, Ala.	15 75	
F. J. Babson, collector, Gloucester, Mass.	103 53	
H. De B. Clay, collector, Yorktown, Va.	3, 592 30	
R. C. Crowell, collector, Kansas City, Mo.	5 05	
A. C. Davis, collector, Beaufort, N. C.	2, 027 43	
F. N. Dow, collector, Portland, Me.	310 65	
J. F. Dravo, collector, Pittsburgh, Pa.	36 14	
C. A. Gould, collector, Buffalo, N. Y.	2 11	
J. L. Haynes, collector, Brazos, Tex.	20 50	
J. F. Hartranft, collector, Philadelphia, Pa.	1, 646 89	
C. Harris, collector, Providence, R. I.	6 10	
T. B. Johnston, collector, Charleston, S. C.	64 25	
A. G. Malloy, collector, Galveston, Tex.	68 50	
S. Moffett, collector, Champlain, N. Y.	79	
N. Plato, collector, Corpus Christi, Tex.	272 78	
E. J. Pennypacker, collector, Wilmington, N. C.	17 80	
W. H. Robertson, collector, New York, N. Y.	50, 869 33	
E. L. Sullivan, late collector, San Francisco, Cal.	7, 198 19	
W. H. Sears, collector, San Francisco, Cal.	993 40	
J. Spalding, collector, Chicago, Ill.	6 56	
L. Thompson, collector, Delaware, Del.	90 09	
F. A. Vaughan, collector, Saluria, Tex.	12 39	
E. H. Webster, collector, Baltimore, Md.	1, 245 09	
R. Worthington, collector, Boston, Mass.	6, 572 15	
		75, 531 37

FROM CUSTOMS OFFICERS' FEES.

A. S. Badger, collector, New Orleans, La.	12, 369 56	
J. R. Brierly, collector, Wilmington, Cal.	140 00	
F. N. Dow, collector, Portland, Me.	11, 155 50	
W. R. Finch, collector, La Crosse, Wis.	108 55	
J. F. Hartranft, collector, Philadelphia, Pa.	21, 928 98	
W. F. Pratt, collector, Humboldt, Cal.	377 30	
W. H. Robertson, collector, New York, N. Y.	198, 288 42	
J. Spalding, collector, Chicago, Ill.	22, 359 40	
E. L. Sullivan, collector, San Francisco, Cal.	20, 135 15	
W. H. Sears, collector, San Francisco, Cal.	2, 413 65	

Carried forward 289, 276 51 329, 586, 810 02

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS OFFICERS' FEES—Continued.

Brought forward.....	\$289,276 51	\$329,586,810 02
A. Tibbets, collector, Paso del Norte, N. Mex.....	177 90	
E. H. Webster, collector, Baltimore, Md.....	14,748 35	
R. Worthington, collector, Boston, Mass.....	40,433 01	

344,635 77

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

R. Alvarez, deputy collector, Key West, Fla.....	782 51	
I. S. Adams, collector, Frenchman's Bay, Me.....	10 00	
J. Bookwalter, collector, Minnesota, Minn.....	574 25	
A. W. Bash, collector, Puget Sound, Wash.....	1,033 61	
A. A. Burleigh, collector, Aroostook, Me.....	2,654 19	
A. H. Beach, collector, Wheeling, West Va.....	40 00	
J. W. Burke, collector, Mobile, Ala.....	687 02	
A. S. Badger, collector, New Orleans, La.....	614 26	
J. B. Battelle, collector, Miami, Ohio.....	35 00	
J. R. Brierly, collector, Wilmington, Cal.....	3 50	
D. V. Bell, collector, Detroit, Mich.....	445 13	
J. D. Bowie, collector, Petersburg, Va.....	10 00	
G. E. Bowden, collector, Norfolk, Va.....	16 34	
C. Borner, collector, Galena, Ill.....	11 70	
F. J. Babson, collector, Gloucester, Mass.....	55 19	
T. F. Cassels, collector, Memphis, Tenn.....	223 92	
B. C. Cook, collector, Richmond, Va.....	10 00	
H. DeB. Clay, collector, Yorktown, Va.....	55 00	
J. Campbell, collector, Omaha, Nebr.....	8 25	
D. F. Davis, collector, Bangor, Me.....	707 50	
W. H. Daniels, collector, Oswegatchie, N. Y.....	822 13	
F. N. Dow, collector, Portland, Me.....	1,626 37	
M. A. Edgar, collector, Perth Amboy, N. J.....	110 00	
B. Flagler, collector, Niagara, N. Y.....	2,063 38	
H. P. Farrow, collector, Brunswick, Ga.....	41 00	
J. K. Faulkner, collector, Louisville, Ky.....	14 00	
W. R. Finch, collector, La Crosse, Wis.....	76 00	
C. A. Gould, collector, Buffalo, N. Y.....	213 25	
J. L. Gaston, collector, Chattanooga, Tenn.....	104 45	
F. B. Goss, collector, Barnstable, Mass.....	50 00	
W. Hartsuff, collector, Huron, Mich.....	448 35	
G. W. Howe, collector, Cuyahoga, Ohio.....	988 00	
J. L. Haynes, collector, Brazos, Tex.....	1,220 51	
J. F. Hartrauft, collector, Philadelphia, Pa.....	137 45	
W. G. Henderson, collector, Pearl River, Miss.....	81 00	
A. F. Howard, collector, Portsmouth, N. H.....	531 37	
H. F. Heriott, collector, Georgetown, S. C.....	25 00	
A. W. Hall, collector, Milwaukee, Wis.....	28 00	
J. S. Hanover, collector, Fairfield, Conn.....	3 50	
J. Hunter, collector, St. Joseph, Mo.....	50 00	
T. A. Henry, collector, Pamlico, N. C.....	10 00	
E. Higgins, collector, St. John's, Fla.....	70 00	
J. Hirst, collector, St. Mark's, Fla.....	411 69	
T. Ireland, collector, Annapolis, Md.....	200 00	
T. B. Johnston, collector, Charleston, S. C.....	273 60	
T. F. Johnson, collector, Savannah, Ga.....	170 00	
H. A. Kennedy, collector, Waldoborough, Me.....	5 00	
J. J. Lamoree, collector, Oswego, N. Y.....	63 10	
J. R. Leonard, collector, Indianapolis, Ind.....	1 25	
W. Livingston, jr., collector, Detroit, Mich.....	153 45	
J. A. Luby, collector, Albany, N. Y.....	100 00	
A. G. Malloy, collector, Galveston, Tex.....	372 85	
C. E. Morris, collector, Genesee, N. Y.....	146 22	
S. Moffitt, collector, Champlain, N. Y.....	753 82	
D. W. McClung, collector, Cincinnati, Ohio.....	48 00	
W. G. Morris, collector, Alaska, Alaska.....	72 08	
J. D. Merryman, collector, Oregon, Oreg.....	105 21	
G. W. Mathias, collector, Little Egg Harbor, N. J.....	10 00	
D. McLaughlin, collector, Michigan, Mich.....	735 13	
W. B. Nutt, collector, Passamaquoddy, Me.....	140 00	
C. Y. Osburn, collector, Superior, Mich.....	15 00	
N. Plato, collector, Corpus Christi, Tex.....	1,822 64	
W. A. Pledger, collector, Atlanta, Ga.....	9 90	
J. L. Pierce, collector, Machias, Me.....	241 49	
W. H. Robertson, collector, New York, N. Y.....	33,004 39	
C. E. Robinson, collector, Albemarle, N. C.....	10 00	
C. Rude, collector, Sandusky, Ohio.....	10 00	
S. M. Sawyer, collector, Apalachicola, Fla.....	10 00	
J. Spalding, collector, Chicago, Ill.....	1,683 88	
E. L. Sullivan, collector, San Francisco, Cal.....	15,463 01	
H. C. Stafford, collector, Erie, Pa.....	5 00	
J. W. Short, collector, Vicksburg, Miss.....	71 30	
W. H. Sears, collector, San Francisco, Cal.....	451 71	
J. S. Smith, collector, Bangor, Me.....	87	
V. Smith, collector, Duluth, Minn.....	105 00	

Carried forward.....

73,408 97 329,931,445 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	\$73,408 97	\$329,931,445 79
F. N. Shurtleff, collector, Willamette, Oreg	10 00	
J. Shepard, collector, Saint Mary's, Ga	20 00	
J. A. Tibbetts, collector, New London, Conn	309 89	
A. Tibbetts, collector, Paso del Norte, N. Mex	286 82	
J. M. Tarble, collector, Pensacola, Fla	471 72	
F. A. Vaughan, collector, Saluria, Tex	403 02	
W. Wells, collector, Vermont, Vt	1,256 87	
E. H. Webster, collector, Baltimore, Md	498 77	
J. H. Wilson, collector, Georgetown, D. C.	40 00	
G. W. Warren, collector, Cape Vincent, N. Y	382 15	
R. Worthington, collector, Boston, Mass	813 03	
F. N. Wicker, collector, Key West, Fla	595 66	

78,496 90

FROM EMOLUMENT FEES—CUSTOMS.

J. A. P. Allen, collector, New Bedford, Mass	509 93	
A. A. Burleigh, collector, Aroostook, Me	963 50	
F. J. Babson, collector, Gloucester, Mass	620 61	
J. W. Burke, collector, Mobile, Ala	1,906 49	
A. J. Beers, collector, New Haven, Conn	2,350 23	
G. E. Bowden, collector, Norfolk, Va	2,466 74	
D. V. Bell, collector, Detroit, Mich	13,891 96	
J. Bookwalter, collector, Minnesota, Minn	1,561 64	
W. P. Canaday, collector, Wilmington, N. C	1,404 56	
D. F. Davis, collector, Bangor, Me	1,242 48	
W. H. Daniels, collector, Oswegatchie, N. Y	4,800 75	
A. C. Davis, Beaufort, N. C.	442 28	
M. A. Edgar, collector, Perth Amboy, N. J	124 77	
B. Flagler, collector, Niagara, N. Y	14,247 40	
H. P. Farrow, collector, Brunswick, Ga	136 79	
C. A. Gould, collector, Buffalo, N. Y	37,420 56	
J. L. Haynes, collector, Brazos, Tex	1,044 32	
W. Hartsuff, collector, Huron, Mich	140 47	
G. W. Howe, collector, Cuyahoga, Ohio	736 91	
A. W. Hall, collector, Milwaukee, Wis	6,725 95	
I. Hacker, collector, Southern Oregon	57	
T. S. Hodson, collector, Easton, Md	157 76	
W. M. Haycock, collector, Passamaquoddy, Me	4,581 42	
H. L. Jones, collector, Oswegatchie, N. Y	1,680 90	
H. A. Kennedy, collector, Waldoborough, Me	1,053 53	
W. Livingstone, jr., collector, Detroit, Mich	1,398 28	
J. J. Lamoree, collector, Oswego, N. Y	26,062 16	
A. G. Malloy, collector, Galveston, Tex	1,806 87	
S. Moffett, collector, Champlain, N. Y	20,154 51	
D. McLaughlin, collector, Michigan, Mich	7,089 54	
E. McMurtrie, collector, Minnesota, Minn	940 90	
C. E. Morris, collector, Genesee, N. Y	674 12	
N. B. Nutt, collector, Passamaquoddy, Me	1,611 08	
C. Y. Osburn, collector, Superior, Mich	2,131 26	
E. J. Pennypacker, collector, Wilmington, N. C	1,894 34	
N. Plato, collector, Corpus Christi, Tex	1,476 39	
V. Smith, collector, Duluth, Minn	1,346 45	
J. Spalding, collector, Chicago, Ill	17,751 20	
W. T. Simpson, collector, Genesee, N. Y	5,385 87	
F. N. Shurtleff, collector, Willamette, Oreg	4,103 90	
J. P. Sanborn, collector, Huron, Mich	1,766 64	
J. S. Smith, collector, Bangor, Me	453 05	
J. M. Tarble, collector, Pensacola, Fla	248 79	
C. Von Cleve, collector, Yaquina, Oreg	1 25	
G. W. Warren, collector, Cape Vincent, N. Y	3,843 63	
W. Wells, collector, Vermont, Vt	27,338 27	

227,693 02

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

W. A. Allen, clerk, eastern district Texas	17 30	
T. C. Acton, assistant treasurer, New York	53 82	
Andrews & Thornburgh	134 45	
H. E. Andrews, clerk, western district Tennessee	352 87	
E. Bill, clerk, northern district Ohio	619 45	
A. E. Buck, clerk, northern district Georgia	380 40	
N. C. Butler, clerk, southern district Indiana	949 70	
W. H. Bradley, clerk, northern district Illinois	576 45	
L. T. Baxter, clerk, middle district Tennessee	619 65	
D. Beall, clerk, — district Texas	352 45	
C. T. Barry, clerk, eastern district Virginia	70 00	
E. F. Bishop, clerk, — district Colorado	3,217 98	
A. G. Boone, Indian agent	17 47	
B. L. Benedict, clerk, eastern district New York	25 00	
M. B. Converse, clerk, southern district Illinois	2,037 84	
W. G. Coffin	6 00	

Carried forward

9,430 83 330,237,635 71

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward	\$9,430 83	\$330,237,635 71
T. Campbell	149 69	
J. H. Clark, clerk, eastern district Missouri	13 20	
J. H. Carpenter, Indian agent	132 29	
C. K. Clark, internal revenue stamp agent	18 78	
Clem & Dingman	85 48	
S. B. Crail, clerk, northern district New York	119 02	
D. T. Davison, clerk, Michigan	370 70	
L. B. Dellicker, clerk, West Virginia	759 50	
M. M. Drew, marshal, California	60 50	
A. H. Davis, clerk, Maine	400 00	
E. G. Edgerton, clerk, Dakota	2,675 00	
M. Erwin, clerk, southern district Georgia	208 30	
B. W. Etheredge, clerk, western district Tennessee	380 38	
L. T. Fix	17 95	
J. H. Finks, clerk, Texas	48 63	
J. S. Fowler, clerk, eastern district Virginia	80 35	
E. D. Frank, clerk, Nebraska	559 22	
R. L. Goodrich, clerk, eastern Arkansas	272 48	
H. C. Geisburg, clerk, western Missouri	28 50	
T. Griffith, clerk, southern New York	552 90	
C. B. Germau, clerk, northern New York	140 00	
J. T. Gibson, clerk, western Missouri	2 70	
A. T. Gierlitz	5 00	
S. Hoffman, clerk, California	444 44	
C. H. Hill, clerk, Massachusetts	1,783 50	
W. E. Howard, clerk, southern Ohio	3,167 53	
C. B. Hinsdell, clerk, western Michigan	818 90	
O. B. Hillis, clerk, Minnesota	136 70	
G. R. Hill, clerk, northern Mississippi	79 50	
W. S. Harsha, clerk, eastern Michigan	526 00	
A. R. Humes, clerk, eastern Tennessee	233 90	
J. A. Jones, clerk, southern Illinois	18 00	
A. M. Jones, marshal, northern Illinois	250 00	
E. Kurtz, clerk, eastern Wisconsin	491 97	
F. H. King, clerk, eastern Georgia	364 35	
J. N. Kerns, marshal, eastern Pennsylvania	10 00	
R. H. Lamson, clerk, Oregon	966 40	
C. S. Lincoln, clerk, eastern Pennsylvania	1,136 48	
G. E. Lamon, clerk, attorney	28 71	
R. B. Lehman, clerk, eastern North Carolina	221 95	
C. H. Learning	22 00	
H. K. Love, clerk, southern Iowa	42 12	
T. Muffey, clerk, Montana	511 84	
S. C. McCandless, clerk, Western Pennsylvania	2,261 17	
C. McMichael, marshal, Colorado	60 00	
J. Y. Moore, clerk, West Virginia	54 10	
S. J. Moore, clerk, eastern Texas	58 70	
J. M. McKee, clerk, southern Mississippi	18 65	
G. Merrell, receiver public moneys, Topeka, Kans.	80 20	
N. C. Morgan, clerk, Dakota	430 00	
E. R. Mason, clerk, Iowa	25 47	
E. E. Marvin, clerk, Connecticut	696 84	
R. G. O'Brien, clerk, Washington Territory	100 00	
W. P. Preble, clerk, Maine	858 08	
H. J. Peck, clerk, Wisconsin	51 28	
G. F. Potter, receiver public moneys, Pembina, Dak.	44 38	
J. W. Payne, clerk, North Carolina	111 81	
A. J. Ricks, clerk, northern Ohio	33 91	
J. E. Read, clerk, western North Carolina	460 60	
J. S. Ray, receiver public moneys, Monroe, La.	135 30	
E. Root, attorney, southern New York	173 29	
W. Robbins, clerk, northern New York	325 00	
N. J. Reddick, clerk, eastern North Carolina	115 70	
E. H. Smith, clerk, New Mexico	174 60	
E. M. Seabrook, clerk, South Carolina	76 00	
L. S. B. Sawyer, clerk, California	660 74	
G. P. Sanger, attorney, Massachusetts	1,266 09	
W. W. Spalding, assistant treasurer, San Francisco, Cal.	84 42	
F. M. Stewart, clerk, western Wisconsin	1,075 00	
L. Schmidt, clerk, western Missouri	402 39	
W. A. Spencer, clerk, Minnesota	595 63	
B. B. Smalley, clerk, Vermont	2,970 00	
J. G. Stetson, clerk, Massachusetts	96 65	
J. Seavey, clerk, Washington Territory	47 72	
Treasurer United States	350 85	
A. J. Van Ingen, clerk, northern Iowa	127 20	
S. Wheeler, clerk, western Arkansas	1,434 86	
J. M. Wheaton, clerk, Louisiana	2 00	
J. C. Wilson, clerk, Kansas	1,099 90	
W. Wilkinson, clerk, Arizona	274 58	
A. S. Worthington, attorney, D. C.	20 00	

44,618 80

Carried forward

330,282,254 51

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM EMOLUMENT FEES—JUDICIARY.

Brought forward.....	\$330,282,254 51
C. C. Allen, marshal, western Missouri.....	\$1,959 79
N. P. Banks, marshal, Massachusetts.....	1,871 39
S. Bell, clerk, eastern Pennsylvania.....	1,130 89
J. W. Chapman, marshal, southern Iowa.....	360 45
V. Dell, marshal, western Arkansas.....	1,834 70
J. M. Denel, clerk, southern New York.....	1,455 76
T. Griffith, clerk, southern New York.....	787 62
H. D. Gamble, clerk, western Pennsylvania.....	338 74
R. L. Goodrich, clerk, eastern Arkansas.....	186 38
O. B. Hillis, clerk, Minnesota.....	258 98
C. S. Lincoln, clerk, eastern Pennsylvania.....	1,045 41
S. H. Lyman, clerk, southern New York.....	954 57
R. N. McLarin, marshal, Minnesota.....	411 33
C. D. MacDougall, marshal, northern New York.....	1,458 97
E. Speers, attorney, northern Georgia.....	292 70
J. H. Sloss, marshal, northern Alabama.....	1,545 69
J. R. Tanner, marshal, southern Illinois.....	7 19

15,900 56

FROM IMMIGRANT FUND.

J. A. P. Allen, collector, New Bedford, Mass.....	187 50
R. Alvarez, deputy collector, Key West, Fla.....	158 50
A. J. Beers, collector, New Haven, Conn.....	5 00
D. V. Bell, collector, Detroit, Mich.....	26 50
A. S. Badger, collector, New Orleans, La.....	2,058 00
F. J. Babson, collector, Gloucester, Mass.....	74 50
J. W. Burke, collector, Mobile, Ala.....	3 00
H. DeB. Clay, collector, Yorktown, Va.....	11 50
F. N. Dow, collector, Portland, Me.....	858 00
W. H. Daniels, collector, Oswegatchie, N. Y.....	59 50
J. S. Hanover, collector, Fairfield, Conn.....	5 00
T. A. Henry, collector, Pamlico, N. C.....	1 50
J. F. Hartranft, collector, Philadelphia, Pa.....	9,495 50
C. Harris, collector, Providence, R. I.....	1 00
W. G. Henderson, collector, Pearl River, Miss.....	14 00
J. R. Jolley, collector, Têche, La.....	70 50
T. F. Johnson, collector, Savannah, Ga.....	50
J. J. Lamoree, collector, Oswego, N. Y.....	50
W. Livingstone, jr., collector, Detroit, Mich.....	25 50
C. E. Morris, collector, Alaska, Alaska.....	12 50
A. G. Malloy, collector, Galveston, Tex.....	986 50
C. Y. Osburn, collector, Superior, Mich.....	292 00
C. H. Odell, collector, Salem, Mass.....	3 50
N. Plato, collector, Corpus Christi, Tex.....	50
W. H. Robertson, collector, New York, N. Y.....	172,312 00
W. T. Simpson, collector, Genesee, N. Y.....	6 50
V. Smith, collector, Duluth, Minn.....	208 00
J. Spaulding, collector, Chicago, Ill.....	27 50
W. H. Sears, collector, San Francisco, Cal.....	137 50
E. L. Sullivan, late collector, San Francisco, Cal.....	725 00
J. M. Tarble, collector, Pensacola, Fla.....	13 00
F. N. Wicker, collector, Key West, Fla.....	1,151 00
E. H. Webster, collector, Baltimore, Md.....	17,748 50
G. W. Warren, Cape Vincent, N. Y.....	80 00
R. Worthington, collector, Boston, Mass.....	17,526 50

224,286 50

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department.....	35,899 52
War Department:	
Quartermaster's.....	318,875 63
Ordnance.....	1,810 81
Medical.....	7,680 52
Signal Office.....	21,412 65
Adjutant-General's Office.....	202 47
Paymaster-General's Office.....	261 98
Engineer's Office.....	10,487 24
Civil.....	604 10
Miscellaneous.....	1,113 70
Navy Department:	
Equipment and Recruiting.....	35,940 15
Construction and Repair.....	8,163 89
Yards and Docks.....	9,888 91
Provisions and Clothing.....	5,732 74
Medicine and Surgery.....	315 10
Navigation.....	11,452 35
Ordnance.....	290 33
Steam-Engineering.....	59,007 27
Marine.....	666 48
Miscellaneous.....	411 14

Carried forward..... 524,196 98 330,522,441 57

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY—Continued.

Brought forward	\$524, 196 98	\$330, 522, 441 57	
Miscellaneous:			
Legislative	1, 736 88		
District of Columbia	627 75		
Public Printer	11, 144 40		
Miscellaneous	94 38		
Department of State	2, 077 15		
Department of Agriculture	1, 701 77		
Department of Justice	145 75		
Department of the Interior	4, 909 68		
From direct tax			546, 634 74
Mileage of examiners			70, 720 75
From Pacific Railways:			1, 490 60
Reimbursement of interest on bonds, Union Pacific	971, 895 61		
Reimbursement of interest on bonds, Central Pacific	192, 358 69		
Sinking fund, Union Pacific	1, 802, 878 75		
Sinking fund, Central Pacific	242, 886 30		
Section 5260, Revised Statutes, Kansas Pacific	86, 062 01		
Section 5260, Revised Statutes, Sioux City and Pacific	9, 782 93		
Section 5260, Revised Statutes, Union Pacific	100, 919 31		
Section 5260, Revised Statutes, Central Pacific	100 49		
Section 5260, Revised Statutes, Central Branch Central Pacific	10, 244 17		
			3, 417, 138 26
Relief of sick and disabled seamen			5, 824 84
Proceeds of Loans:			
United States notes	85, 948, 236 00		
Gold certificates	41, 470, 000 00		
Silver certificates	51, 200, 000 00		
Certificates of deposits	26, 855, 000 00		
Funded loan of 1907	75, 400 00		
Loan of July 12, 1882	1, 329, 250 00		
			206, 877, 886 00
Revenues, District of Columbia:			
General fund	1, 821, 706 34		
Water fund	138, 452 55		
Redemption fund	726 19		
Washington special-tax fund	7, 599 96		
Redemption tax-lien certificates	973 14		
Assessment certificates	1, 054 06		
Surplus fund	4 00		
Pennsylvania avenue paving scrip	207 89		
			1, 970, 726-13
Interest on Indian trust-fund stocks	17, 585 34		
Proceeds Osage lands, act July 15, 1876, &c.	460, 901 28		
Proceeds Osage ceded lands, act August 11, 1876, &c.	2, 534 56		
Proceeds Cherokee school lands	1, 124 30		
Proceeds Otoe and Missourias Indian lands	185, 552 47		
Proceeds Miami Indian lands, March 3, 1873	15, 652 96		
Proceeds Kansas Indian lands, May 8, 1872	30, 361 17		
Proceeds Sacs and Foxes of Missouri Indian lands, August 15, 1876 ..	1, 855 35		
Proceeds Pawnee Indian lands	88, 687 66		
Proceeds Sioux Indian Reservation in Minnesota and Dakota	6, 414 28		
Proceeds Cherokee lands	89, 004 12		
Interest on deferred payments sale of Indian lands	8, 071 86		
Reimbursement to United States on account of appropriations to meet interest on nonpaying Indian trust-fund stocks	56, 922 25		
Reimbursement to United States on account of appropriations for surveying Pawnee lands, &c.	310, 406 95		
Indian trust funds	1, 608 04		
			1, 285, 682 59
Sale of ordnance materials, War Department	96, 880 55		
Sale of ordnance materials, Navy Department	2, 799 24		
Sale of powder and projectiles	3, 084 00		
Small-arms, Navy Department	2, 680 98		
Sale of condemned naval vessels	200, 000 00		
			304, 944 77
Deposits by individuals for expenses of surveying			664, 111 78
Fees on letters-patent			1, 148, 022 85
Tax on circulation of national banks			3, 108, 730 13
Rent of public buildings and lots			13, 746 54
Interest on debts due the United States			13, 866 65
Miscellaneous items			1, 057 32
Assessment upon owners for deaths on shipboard			1, 050 00
Profits on coinage	955, 866 68		
Profits on coinage standard silver dollar	3, 235, 144 35		
Deduction on bullion deposits	56, 037 62		
Assays and chemical examination of ores	3, 560 65		
			4, 250, 609 30
Hot Springs, Arkansas, water and ground rents	891 07		
Hot Springs, Arkansas, reservation lands	30, 053 00		
			30, 944 07
Carried forward			554, 235, 128 89

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY—Continued.

Brought forward		\$554,235,128.89
Depredations on public lands		29,548.44
Interest on deposits with Seligman Bros.		11,008.66
Soldiers' Home		367,092.04
Reimbursement to United States salaries office of internal revenue	\$2,500.00	
Reimbursement to United States by national bank redemption agency salaries office of treasurer, 1883	149,643.96	
Reimbursement to United States by national bank redemption agency salaries office Comptroller of Currency, 1883	20,799.46	
Conscience fund		172,943.42
Passport fees		8,257.28
Copying fees, General Land Office		22,656.69
Tax on seal-skins		11,392.81
Trust fund, support of free schools South Carolina		251,875.00
Unexpended receipts military telegraph lines		1,823.42
Forfeiture by contractors		17,074.72
Sale of property under internal revenue laws	7,273.80	1,670.93
Rent of property under internal revenue laws	292.74	
Fees for inspecting gas-meters District of Columbia		7,566.54
Donations for liquidating public debt		620.60
Fees under national health laws		63,314.97
Premium on transfer and other drafts		267.43
Surplus indemnity fund		1,489.93
Cost of printing records in Supreme Court cases		23.10
Proceeds of property under section 3749 Revised Statutes		16,432.06
Copyright fees		3,859.50
Property devised to the United States by John Gardner		7,280.00
Interest on Nashville and Chattanooga Railroad bonds	20,000.00	5,485.15
Interest on East Tennessee, Virginia and Georgia Railroad bonds	3,800.00	
Interest on Nashville and Decatur Railroad bonds	7,057.55	
Payment by Nashville and Decatur Railroad Company		30,857.53
New engine-house for engine No. 5, District of Columbia		64,000.00
Rebate of interest		442.50
From Government of Mexico, claims of S. A. Belding & Co		12
Sales of real estate at Vincennes, Ind		2,610.82
Sales of products in experiments in manufacture of sugar		535.40
Indian moneys, proceeds of labor, &c		842.18
Sale of military barracks and lands Savannah, Ga.		989.44
Redemption of property, act June 8, 1872		60,643.76
		21.08
Total receipts		555,397,755.92

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1884, together with the UNEXPENDED BALANCES on June 30, 1884, which are to be accounted for in the next annual statement.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
TREASURY.										
Salaries and mileage of Senators	1884	22	531-2		\$413,000 00	\$46,986 20	\$459,986 20	\$456,644 70		\$3,341 50
Do	1883					1,627 94	1,627 94			1,627 94
Do	1882			\$2,674 34			2,674 34		\$2,674 34	
Salaries of officers and employes of Senate	1884	22	532		276,044 00	422 34	276,466 34	271,914 80		4,552 14
Do	1883			4,129 78			4,129 78			4,129 78
Do	1882			3,351 68			3,351 68		3,351 68	
Contingent expenses of Senate, clerks to committees, and pages	1883			3,195 40			3,195 40			3,195 40
Do	1882			498 00			498 00		498 00	
Contingent expenses of Senate, stationery and newspapers	1884	22	533		15,500 00		15,500 00	15,500 00		
Do	1883			215 10		104 72	319 82	319 82		
Contingent expenses of Senate, horses and wagons	1884	22	533		3,500 00	208 23	3,708 23	3,708 23		
Do	1883					766 29	766 29			766 29
Contingent expenses of Senate, fuel for heating apparatus	1884	22	533		7,000 00		7,000 00	7,000 00		
Do	1883					17 68	17 68			17 68
Contingent expenses of Senate, furniture and repairs	1884	22	533		10,000 00	547 25	10,547 25	10,547 25		
Do	1883					141 43	141 43	4 50		136 93
Do	1882			05			05		05	
Contingent expenses of Senate, packing boxes	1884	22	533		770 00		770 00	670 00		100 00
Contingent expenses of Senate, folding documents	1884	22	533		2,500 00		2,500 00	2,500 00		
Contingent expenses of Senate, pay of folders	1883			1,040 35			1,040 35			1,040 35
Do	1882			90 00			90 00		90 00	
Contingent expenses of Senate, material for folding	1884	22	533		4,500 00	121 20	4,621 20	4,621 20		
Contingent expenses of Senate, expenses of special and select committees	1884	23	533 269		50,000 00	10,873 41	60,873 41	60,870 08		3 33
Do	1883			24,000 00		8 40	24,008 40	218 50		23,789 90
Do	1882			24,631 93			24,631 93		24,631 93	
Contingent expenses of Senate, miscellaneous items	1884	22	533		10,000 00	61 51	10,061 51	10,061 51		

Do	1883				6 08	6 08			6 08
Do	1882			1,811 84		1,811 84			1,811 84
Contingent expenses of Senate, salaries of Capitol police	1884	22	534		18,300 00	18,300 00	18,207 80		92 20
Do	1883			18 60		18 60			18 60
Do	1882			2 50		2 50	2 50		
Contingent expenses of Senate, uniforms for Capitol police	1883			272 98		272 98			272 98
Contingent expenses of Senate, Capitol police, contingent fund	1884	22	534		50 00	50 00	18 00		32 00
Do	1883			26 00		26 00			26 00
Do	1882			30 00		30 00	30 00		
Reporting proceedings and debates, Senate	1884	22	533		25,000 00	25,000 00	25,000 00		
Postage, Senate	1884	22	533		300 00	300 00	300 00		
Do	1883			100 00		100 00			100 00
Expenses of preparing and compiling Congressional Directory	1884	22	534		1,200 00	1,200 00	1,200 00		
Investigation of epidemic diseases, Joint resolution, December 21				14,687 75		14,687 75			14,687 75
Payment to S. H. Colbath, messenger, Senate	1878			118 70		118 70			118 70
Payment to legal representatives of Hon. George S. Houston				5,860 60		5,860 60	5,860 60		
Payment to Charles L. Jones, messenger, Senate		23	90		465 65	465 65	465 65		
Salaries and mileage of Members and Delegates, House of Representatives	1884	22	534		1,805,624 00	1,805,736 00	1,735,732 31		70,003 69
Do	1883			148,885 64		151,949 26	131,663 50		20,285 76
Do	1882			8,385 17		8,385 17			8,385 17
Salaries of officers and employees of House of Representatives	1884	22	534		364,028 20	364,028 20	357,359 06		6,669 14
Do	1883			4,853 98		4,853 98			4,853 98
Do	1882			746 17		746 17			746 17
Do	1879*			2 30		2 30			2 30
Contingent expenses House of Representatives, clerks to committees	1882			5,940 00		5,940 00	5,940 00		
Contingent expenses House of Representatives, stationery and newspapers	1884	22	536		47,500 00	49,957 96	49,957 96		
Do	1883			221 78		319 89	1 00		318 89
Do	1882			731 56		731 56			731 56
Contingent expenses House of Representatives, furniture and repairs	1884	22	536		10,000 00	10,000 00	10,000 00		
Do	1883				2,777 68	2,777 68			2,777 68
Do	1882			1,315 90		1,315 30			1,315 90
Contingent expenses House of Representatives, fuel for heating apparatus	1884	22	536		7,000 00	9,756 72	9,756 72		
Do	1883				198 53	198 53			198 53
Do	1882			571 32		571 32		571 32	
Carried forward				258,409 42	3,072,282 45	73,357 30	3,404,049 17	3,190,103 19	37,789 82
									176,156 16

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward				\$258,409 42	\$3,072,282 45	\$73,357 30	\$3,404,049 17	\$3,190,103 19	\$37,789 82	\$176,156 16
Contingent expenses House of Representatives, pages	1882			274 99			274 99		274 99	
Contingent expenses House of Representatives, pay of folders	1882			36 01			36 01		36 01	
Contingent expenses House of Representatives, materials for folding	1884	22	536		16,000 00	18 00	16,018 00	16,018 00		
Do	1883					291 33	291 33			291 33
Do	1882			3 48		3 48	3 48		3 48	
Contingent expenses House of Representatives, miscellaneous items	1884	22	536, 633		52,920 00	1,022 69	53,942 69	53,634 68		308 01
Do	1883	23	270			379 73	379 73	340 19		39 54
Do	1882			6,764 89			6,764 89			6,764 89
Contingent expenses House of Representatives, packing boxes	1884	22	536		2,987 00		2,987 00	2,987 00		
Contingent expenses House of Representatives, cartage	1884	22	536		600 00		600 00	600 00		
Contingent expenses House of Representatives, salaries Capitol police	1884	22	534		18,300 00		18,300 00	18,299 76		24
Do	1883			18 17			18 17			18 17
Do	1882			22			22		22	
Contingent expenses House of Representatives, Capitol police contingent fund	1884	22	534		50 00		50 00			50 00
Do	1882			50 00			50 00		50 00	
Contingent expenses House of Representatives, uniforms for Capitol police	1883					1 00	1 00			1 00
Postage, House of Representatives		22	536		550 00		550 00	550 00		
Investigation of epidemic diseases, House of Representatives				17,006 93			17,006 93			17,006 93
Payment to widow of Hon. J. W. Shackelford				730 29			730 29			730 29
One month's extra pay to officers and employees, House of Representatives				108 33			108 33			108 33
Digest of contested election cases, House of Representatives				1,000 00			1,000 00	1,000 00		
Payment Henry H. Smith, Journal clerk, House of Representatives						500 00	500 00			500 00

Payment J. J. McElhone, official reporter, House of Representatives.	23	266		1,000 00		1,000 00	1,000 00		
Payment Frank Galt, assistant Journal clerk, House of Representatives.	23	89		492 00		492 00	492 00		
Payment widow of Hon. E. W. M. Mackey.	23	18		5,586 67		5,586 67	5,586 67		
Payment mother of Hon. W. F. Pool.	23	18		7,737 66		7,737 66	7,737 66		
Payment widow of Hon. T. H. Herndon.	23	18		8,875 00		8,875 00	8,875 00		
Payment Alexander B. Thomas and Wilson Grice, House of Representatives.	23	18		1,080 00		1,080 00	1,080 00		
Payment widow of Hon. D. C. Haskell.	23	18		6,715 97		6,715 97	6,715 97		
Payment Hon. W. E. Cutts.	23	18		7,652 38		7,652 38			7,652 38
Salary of the President.	1884	22	537	50,000 00		50,000 00	50,000 00		
Salary of the Vice-President.	1884	22	537	8,000 00		8,000 00	3,000 00		5,000 00
Do.	1883			5,991 63		5,991 63	991 63		5,000 00
Do.	1882			4,062 51		4,062 51		4,062 51	
Salary of the Executive Office.	1884	22	537	36,064 00		36,064 00	36,064 00		
Do.	1883				1,102 96	1,102 96			1,102 96
Contingent expenses Executive Office.	1884	22	537	8,000 00		8,000 00	8,000 00		
Do.	1883				4 06	4 06			4 06
Do.	1882			6 86		6 86		6 86	
Promoting the efficiency of the Civil Service.				30,000 00		30,000 00	795 30		29,204 70
Preventing the spread of epidemic diseases.				143,393 57	79 00	143,472 57	55,046 54		88,426 03
Salaries Civil Service Commission.	1884	22	537	17,300 00		17,300 00	17,300 00		
Do.	1883			1,314 80	63 60	1,378 40			1,378 40
Traveling expenses Civil Service Commis- sion.	1884	22	537	5,000 00		5,000 00	5,000 00		
Do.	1883			3,500 00	2,025 50	5,525 50			5,525 50
Salaries office of Public Printer.	1884	22	536	15,300 00		15,300 00	15,300 00		
Contingent expenses office of Public Printer.	1884	22	536	3,000 00		3,000 00	2,000 00		1,000 00
Do.	1883			200 00		200 00	197 95		2 05
Do.	1882			23 45		23 45		23 45	
Repairs Government Printing Office.	1884	22	630	12,500 00		12,500 00	12,360 17		139 83
Publication of the Tenth Census reports.				541,448 51		541,448 51	295,859 24		245,589 27
Printing Annual Report (1881) of Commis- sioner of Agriculture.				67,756 47	804 52	68,560 99	28,490 09		40,070 90
Printing Annual Report (1883) of Commis- sioner of Agriculture.				220,000 00		220,000 00	92,227 15		127,772 85
Publication of information in aid of societies of the Red Cross.				950 57	43 79	994 36	950 57		43 79
Printing report of Committee on Transporta- tion Routes to the Seaboard.				1,120 78		1,120 78			1,120 78
Printing and binding first and second vol- umes Catalogue of Library of Surgeon- General's Office.				2,628 95		2,628 95			2,628 95
Printing and binding third volume Catalogue of Library of Surgeon-General's Office.				1,585 50		1,585 50	1,504 85		80 65
Removal and storage of certain material, Government Printing Office.				4,000 00		4,000 00	2,000 00		2,000 00
Public printing and binding.	1884	22	629	2,500,000 00	120,062 37	2,620,062 37	2,293,185 62		326,876 75
Do.	1883			232,205 49	51,843 74	284,049 23	249,658 53		34,390 70
Carried forward				1,544,591 82	5,857,993 13	7,654,184 54	6,484,951 76	42,247 34	1,126,985 44

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Y e a.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropri- ations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$1,544,591 82	\$5,857,993 13	\$251,599 59	\$7,654,184 54	\$6,484,951 76	\$42,247 34	\$1,126,985 44
Public printing and binding	1882			69,937 46			69,937 46	8,083 30		61,854 16
Do.	1881					44 07	44 07		44 07	
Do.	1878			19 33			19 33			19 33
Salaries Library of Congress	1884	22	537		36,640 00		36,640 00	36,640 00		
Do.	1882			40 00			40 00		40 00	
Increase, Library of Congress	1884	22	537		13,000 00		13,000 00	13,000 00		
Contingent expenses	1884	22	537		1,500 00		1,500 00	1,500 00		
Works of art for the Capitol				10,000 00			10,000 00	8,000 00		2,000 00
Publishing historical documents relating to early French discoveries in Northwest and on the Mississippi		17	513		1,418 00		1,418 00	1,418 00		
Purchase of military papers, maps, &c., of the Count de Rochambeau				20,000 00			20,000 00	20,000 00		
Purchase of Matthew H. Carpenter's records and briefs in Supreme Court cases				8,000 00			8,000 00	8,000 00		
Salaries Botanic Garden	1884	22	537		11,700 00		11,700 00	11,700 00		
Improving Botanic Garden	1884	22	632		10,000 00		10,000 00	10,000 00		
Salaries judges, &c., Court of Claims	1884	22	563		29,840 00		29,840 00	29,436 49		403 51
Do.	1883			2,115 49			2,115 49			2,115 49
Do.	1882			2,250 00			2,250 00		2,250 00	
Contingent expenses Court of Claims	1884	22	563		3,000 00		3,000 00	3,000 00		
Do.	1883					80 78	80 78			80 78
Reporting decisions, &c., Court of Claims	1884	22	563		1,000 00		1,000 00	1,000 00		
Payment of judgments, Court of Claims				38,452 77			38,452 77	33,999 55		4,453 22
Salaries office of Secretary of the Treasury	1884	22	538-9		494,121 25		494,121 25	494,121 25		
Do.	1882					669 19	669 19		669 19	
Salaries office Supervising Architect	1884	22	539		19,420 00		19,420 00	19,420 00		
Do.	1882					36 95	36 95		36 95	
Salaries office of Secret Service Division	1884	22	542		12,980 00		12,980 00	12,980 00		
Do.	1883					247 87	247 87			247 87
Salaries office of Supervising Surgeon-Gen- eral, Marine Hospital Service	1884			28,840 00			28,840 00	28,840 00		
Salaries office of Supervising Inspector-Gen- eral, Steamboat Inspection Service	1884			10,140 00			10,140 00	10,140 00		
Do.	1883			167 67			167 67			167 67
Salaries office of Standard Weights and Measures	1884	22	543		5,978 50		5,978 50			5,978 50

Contingent expenses office of Standard Weights and Measures	1884	22	543	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00
Salaries office of First Comptroller	1884	22	539	83,020 00	83,020 00	83,020 00	83,020 00	83,020 00
Do	1883				2,023 70		2,023 70	2,023 70
Do	1882		165 99		165 99		165 99	165 99
Salaries office of First Comptroller	1884	22	539-40	110,920 00	110,920 00	110,920 00	110,920 00	110,920 00
Do	1883				2,969 35		2,969 35	2,969 35
Do	1882		137 15		137 15		137 15	137 15
Additional clerks, adjusting accounts of Soldiers' Home			5,000 00			5,000 00	5,000 00	
Salaries office of Commissioner of Customs	1884	22	540	51,630 00	51,630 00	51,630 00	51,630 00	
Do	1883				467 95		467 95	467 95
Do	1882		10 23		10 23		10 23	10 23
Salaries office of First Auditor	1884	22	540	83,410 00	83,410 00	83,410 00	83,410 00	
Do	1883				441 44		441 44	441 44
Do	1882		42		42		42	42
Salaries office of Second Auditor	1884	22	540	244,690 00	244,690 00	244,690 00	244,690 00	
Do	1883		5,812 05		5,396 69		5,396 69	5,396 69
Do	1882		133 94		133 94		133 94	133 94
Salaries office of Third Auditor	1884	22	540	228,410 00	228,410 00	228,410 00	228,410 00	
Do	1883				10,008 84		10,008 84	10,008 84
Do	1882		353 40		353 40		353 40	353 40
Salaries office of Fourth Auditor	1884	22	540	69,390 00	69,390 00	69,390 00	69,390 00	
Do	1883				211 27		211 27	211 27
Do	1882		52		52		52	52
Salaries office of Fifth Auditor	1884	22	540	47,610 00	47,610 00	47,610 00	47,610 00	
Do	1883				2,651 13		2,651 13	2,651 13
Do	1880		6 21		6 21		6 21	6 21
Salaries office of Sixth Auditor	1884	22	540-1	402,710 00	402,710 00	402,710 00	402,710 00	
Do	1883		6,029 18		6,728 82		6,728 82	6,728 82
Do	1882		7 68		7 68		7 68	7 68
Salaries office of Treasurer United States	1884	22	541	275,000 00	275,000 00	275,000 00	275,000 00	
Do	1883				2,945 96		2,945 96	2,945 96
Do	1882		171 74		171 74		171 74	171 74
Salaries office of Treasurer United States (national currency reimbursable)	1884	22	541	72,060 00	72,060 00	72,060 00	72,060 00	
Do	1883				3,359 21		3,359 21	3,359 21
Do	1882		1,827 94		1,827 94		1,827 94	1,827 94
Salaries office of Register	1884	22	541	183,610 00	183,610 00	183,610 00	183,610 00	
Do	1883		1,290 02		1,290 02		1,290 02	1,290 02
Do	1882		341 98		341 98		341 98	341 98
Salaries office of the Light-House Board	1884	22	542	42,120 00	42,120 00	42,120 00	42,120 00	
Do	1883				1,037 85		1,037 85	1,037 85
Do	1882		179 15		179 15		179 15	179 15
Salaries office of Commissioner Internal Revenue	1884	22	543	299,190 00	299,190 00	299,190 00	299,190 00	
Do	1883				1,909 19		1,909 19	1,909 19
Carried forward				1,756,022 54	8,693,560 88	294,351 50	10,743,934 52	9,441,256 42

* And prior years.

† Brought from customs ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward.....				\$1,756,022 14	\$8,693,580 88	\$294,351 50	\$10,743,934 52	\$9,441,256 42	\$48,623 90	\$1,254,054 20
Salaries office of Commissioner Internal Revenue (reimbursable).....	1884	22	543				5,900 00	2,500 00		
Do.....	1883				5,900 00	135 57	135 57			3,400 00
Salaries Bureau of Statistics.....	1884	22	542		50,500 00		50,500 00	50,500 00		135 57
Do.....	1883					334 15	334 15			334 15
Do.....	1882			56 87			56 87		56 87	
Salaries office Life-Saving Service.....	1884	22	542		32,880 00		32,880 00	32,880 00		
Do.....	1882					3 26	3 26		3 26	
Salaries office Comptroller of the Currency.....	1884	22	541		103,120 00		103,120 00	103,120 00		
Do.....	1883					557 99	557 99			557 99
Do.....	1882			1 12			1 12		1 12	
Salaries office Comptroller of the Currency (national currency reimbursable).....	1884	22	542		16,820 00	180 00	17,000 00	17,000 00		
Do.....	1883					27 44	27 44			27 44
Do.....	1882			178 50			178 50		178 50	
Contingent expenses Treasury Department, stationery.....	1884	22	543		35,000 00	42,976 48	77,976 48	73,629 60		4,346 88
Do.....	1883			10,619 26		3,873 04	14,492 30	3,696 50		10,795 80
Do.....	1882			21,861 10			21,861 10		21,861 10	
Contingent expenses Treasury Department, file-holders and cases.....	1884	22	544		10,000 00		10,000 00	7,500 00		2,500 00
Do.....	1883									
Do.....	1884			3,000			3,000 00	3,000 00		
Contingent expenses Treasury Department, binding, newspapers, &c.....	1884	22	543		2,600 00		2,600 00	2,600 00		
Do.....	1883					1 50	1 50			1 50
Do.....	1882					632 02	632 02		632 02	
Contingent expenses Treasury Department, investigation of accounts and travelling expenses.....	1884	22	543		1,500 00		1,500 00	1,500 00		
Do.....	1883					138 41	138 41	138 41		
Do.....	1882			36 13			36 13		36 13	
Contingent expenses Treasury Department, freights, telegrams.....	1884	22	544		4,000 00		4,000 00	4,000 00		
Do.....	1882			1 60			1 60		1 60	
Contingent expenses Treasury Department, rent.....	1884	22	544		9,000 00		9,000 00	9,000 00		
Do.....	1882					75 00	75 00		75 00	

Contingent expenses Treasury Department, horses and wagons.....	1884	22	544	5,000 00	5,000 00	5,000 00	5,000 00	193 60	193 60
Do.....	1882				193 60				193 60
Contingent expenses Treasury Department, ice.....	1884	22	544	4,000 00	4,000 00	4,000 00	4,000 00	58 86	58 86
Do.....	1882			58 86					58 86
Contingent expenses Treasury Department, fuel, &c.....	1884	22	544	14,000 00	14,000 00	14,000 00	14,000 00	7 00	7 00
Do.....	1883				7 00				7 00
Do.....	1882				22 41			22 41	22 41
Contingent expenses Treasury Department, gas, &c.....	1884	22	544	14,000 00	14,000 00	14,000 00	14,000 00	2 52	2 52
Do.....	1883				2 52				2 52
Do.....	1882			228 13				228 13	228 13
Contingent expenses Treasury Department, carpets and repairs.....	1884	22	544	8,000 00	8,000 00	8,000 00	8,000 00	7 96	7 96
Do.....	1882			7 96					7 96
Contingent expenses Treasury Department, furniture, &c.....	1884	22	544	20,000 00	20,000 00	20,000 00	20,000 00	250 55	250 55
Do.....	1883				250 55				250 55
Do.....	1882				138 98			138 98	138 98
Contingent expenses Treasury Department, miscellaneous items.....	1884	22	544	10,000 00	10,068 12	10,068 12	10,068 12	62 14	62 14
Do.....	1883				62 14			28 75	28 75
Do.....	1882			79 09				79 09	79 09
Postage, Treasury Department.....	1884	22	543, 563	21,500 00	21,500 00	20,188 23	20,188 23	1,311 77	1,311 77
Do.....	1883			21,245 86		21,245 86	21,245 86	91 51	91 51
Do.....	1882			21,174 08		21,174 08	21,174 08		21,174 08
Postage to Postal Union countries, Treasury Department.....	1884	22	543	2,000 00	2,000 00	500 00	500 00	1,500 00	1,500 00
Do.....	1883			1,380 00		1,380 00	1,380 00		1,380 00
Do.....	1882			1,220 00		1,220 00	1,220 00		1,220 00
Expenses of the national currency.....	1884	22	611	20,000 00	20,075 00	20,058 25	20,058 25	18 75	18 75
Do.....	1883			3,636 10	5,350 00	8,986 10	8,986 10		8,986 10
Do.....	1882			139 41		139 41	139 41		139 41
Distinctive paper for United States securities. Do.....	1884	22	611	35,000 00	35,667 37	35,660 37	35,660 37	83 51	83 51
Do.....	1882			83 51		83 51			83 51
Redemption of worn and mutilated United States notes.....	1883			13,805 46	13,805 46	12,583 12	12,583 12	1,222 34	1,222 34
Do.....	1882			998 97	2 20	998 97	971 00	27 97	27 97
Transportation of silver coin.....	1884	23	15	16,548 40	5,000 00	21,548 40	13,282 53	8,265 87	8,265 87
Recoinage of gold and silver coins.....	1883			1,099 48		1,099 48	1,049 52	49 96	49 96
Loss on recoinage of minor coins.....	1884	22	611	1,000 00	1,000 00	1,000 00	1,000 00		1,000 00
Do.....	1883			762 41		762 41			762 41
Examination of national banks and bank plates.....	1884	22	542	2,000 00	2,000 00	500 00	500 00	1,500 00	1,500 00
Do.....	1883			1,500 00	208 35	1,708 35		1,708 35	1,708 35
Do.....	1882			1,470 00		1,470 00		1,470 00	1,470 00
Collecting statistics relating to commerce.....	1884	22	542	5,000 00	5,000 00	2,000 00	2,000 00	3,000 00	3,000 00
Do.....	1883			3,675 04	344 32	4,019 36	3,675 04	844 32	844 32
Carried forward.....				1,880,887 28	9,131,380 88	350,671 92	11,362,940 08	9,916,961 47	96,313 50
									1,310,686 11

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
TREASURY—Continued.										
Brought forward	1882			\$1,880,887 28	\$9,131,380 88	\$350,671 92	\$11,362,940 08	\$9,946,961 47	\$96,313 50	\$1,319,665 11
Collecting statistics relating to commerce	1884			30 01			30 01		30 01	
Plans for public buildings	1884	22	612		2,500 00	1,998 60	4,498 60	3,000 00		1,498 60
Do.	1883			649 50		226 53	876 03	875 78		25
Do.	1882					50 75	50 75		50 75	
Vaults, safes, and locks for public buildings	1884	22	612		60,000 00		60,000 00	50,000 00		10,000 00
Do.	1883			28,920 52			28,920 52	25,000 00		3,920 52
Do.	1882			4,824 02			4,824 02		4,824 02	
Suppressing counterfeiting and other crimes	1884	22	612		67,000 00		67,000 00	60,123 05		6,876 95
Do.	1883			1,682 26		538 81	2,221 07	1,682 26		538 81
Do.	1882			690 35			690 35		690 35	
Examination of rebel archives and records of captured property	1882			2 49			2 49		2 49	
Lands and other property of the United States	1884	22	612		1,000 00		1,000 00	715 00		285 00
Do.	1883					67 12	67 12	67 12		
Do.	1882			16 65			16 65	5 00	11 65	
Propagation of food fishes	1884	22	628		197,000 00		197,000 00	181,178 33		15,821 67
Do.	1883			299 26		8 30	307 56	307 56		
Do.	1882			344 81			344 81			344 81
Illustration for Report on Food Fishes	1884	22	628		1,000 00		1,000 00	1,000 00		
Steam vessel, food fishes	1884			10,000 00			10,000 00	10,000 00		
Fish-hatching establishment	1881									
	1882			19			19			19
Fish Commission buildings, Wood's Holl, Mass	1884	22	628		25,000 00		25,000 00	25,000 00		
Expenses of inquiry respecting food fishes	1884	22	628		3,500 00		3,500 00	3,500 00		
Salaries and expenses of members of National Board of Health	1884	22	613		10,000 00	2,455 86	12,455 86	11,610 96		844 90
Salaries and expenses of National Board of Health	1883			296,833 45		26,375 29	323,208 74	1,011 82		322,196 92
Do.	1884	22	544		20,130 00	3,070 44	3,070 44			3,070 44
Salaries Bureau Engraving and Printing	1883					2,168 00	28,298 00	28,213 85		84 15
Do.	1883					1,230 80	1,230 80			1,230 80
Do.	1882					16 45	16 45		16 45	
Labor and expenses of engraving and print- ing	1884	22	606		485,700 00	459,460 92	945,160 99	933,233 78		11,927 21
Do.	1883			1,385 88		33,353 95	34,739 83	34,607 73		132 10
Do.	1882			1,574 59			1,574 59		1,574 59	

Purchase, &c., Louisville and Portland Canal			47,165 69			47,165 69	24,000 00		23,165 69
Expenses Smithsonian Institution	R. S.	3,689		42,180 00		42,180 00	42,180 00		
Outstanding liabilities			438,603 36		43,016 12	461,619 48	40,828 59		440,790 89
Contingent expenses national currency, reimbursable, office of Treasurer	18	372		78,097 15		78,097 15	78,097 15		
Coinage, standard silver dollars	20	25		136,963 51	83 18	137,046 69	137,046 69		
Descriptive catalogue of Government publications			5,744 01			5,744 01	5,695 89		48 12
Salaries and expenses of special inspectors of foreign steam vessels	22	347		37,596 05		37,596 05	37,596 05		
Statue of Chief-Justice Marshal			15,000 00			15,000 00	15,000 00		
Payment of surplus proceeds of lands sold for direct taxes			181,820 29			181,820 29	15,150 50		166,669 79
To promote the education of the blind			2,500 00		10,000 00	12,500 00	10,000 00		2,500 00
Books and serials for Government actuary			250 00			250 00	250 00		
North American Ethnology, Smithsonian Institution			39,625 00			39,625 00	39,625 00		
Polaris Report, Smithsonian Institution				1 22		1 22			1 22
Smithsonian Institution			448,358 49			448,358 49			448,358 49
Reconstructing eastern portion Smithsonian Institution			30,000 00			30,000 00	30,000 00		
Library, Treasury Department	1884	22	612	500 00		500 00	500 00		
Do.	1883				30 93	30 93	2 00		28 93
Do.	1882		132 03			132 03		132 03	
Refunding national debt, 4 per cent			102,074 32			102,074 32			102,074 32
Refunding national debt, 4½ per cent			8,802 46			8,802 46			8,802 46
Refunding national debt, 5 per cent			7,062 49			7,062 49			7,062 49
Monument to commemorate the battle of Monmouth, New Jersey			20,000 00			20,000 00	20,000 00		
Monument to Baron DeKalb, at Annapolis, Md.			10,000 00			10,000 00			10,000 00
Monument to mark the birthplace of George Washington			25,925 00			25,925 00	2,207 70		23,717 30
Monument at Washington's headquarters, Newburg, N. Y.			24,500 00			24,500 00			24,500 00
Monument to commemorate the Revolutionary battle of Bennington			40,000 00			40,000 00			40,000 00
Monument to Thomas Jefferson, at Monticello, Va.					1,647 17	1,647 17			1,647 17
Erection of a monumental column at Yorktown, Va.			81,391 86			81,391 86	25 000 00		56,391 86
Portrait of the late Benjamin H. Hill			600 00			600 00	500 00		100 00
Portrait of the late William M. Lowe			500 00			500 00	500 00		
Portrait of the late Godlove S. Orth			500 00			500 00	496 33		3 67
Portrait of the late J. T. Updegraff	22	638		498 78		498 78	498 78		
Portrait of the late Robert M. A. Hawk	22	639		578 20		578 20	578 20		
Portrait of the late John W. Shackelford	22	640		554 08		554 08	554 08		
Sinking fund, Union Pacific Railroad Company	20	56,58-59	858,532 13	1,802,878 75		2,661,410 88	1,668,925 00		992,485 88
Carried forward			4,617,228 39	12,110,057 40	936,472 43	17,663,758 22	13,513,375 67	103,645 84	4,046,786 71

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

486

REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.				\$4,617,228 39	\$12,110,057 40	\$936,472 43	\$17,663,758 22	\$13,513,375 67	\$163,645 84	\$4,046,786 71
Sinking fund, Central Pacific Railroad Com- pany		20	56, 58-59	846,263 48	242,896 30	541,800 00	1,630,959 78			1,630,959 78
Trust fund interest for support of free schools in South Carolina		17	600	454 81	1,823 48		2,278 29	1,748 00		530 29
Memorial cards to accompany address on life of President Garfield				690 00			690 00			690 00
Draping public buildings at time of death of President Garfield				2,158 55			2,158 55			2,158 55
Awards for services and expenses in connec- tion with illness and death of President Garfield				17,706 99			17,706 99			17,706 99
Expenses incurred under act relating to Chinese				2,325 50			2,325 50	1,882 80		942 70
Control and protection of property acquired under direct-tax laws	1884	22	613		500 00		500 00			500 00
Canceled and redeeming stamps, office Com- missioner of Internal Revenue		23	2		20,000 00		20,000 00	20,000 00		
Mail transportation, Pacific Railroads	1882	20	420		158 07		158 07	158 07		
Do	1883	20	420		915,710 22		915,710 22	915,710 22		
Refunding to national banking associations excess of duty		14	572		156 25		156 25	156 25		
Relief of E. H. George and H. W. Walker		23	89		375 00		375 00	375 00		
Payment of decree in case of Spanish ferry- boat Nuestra Señora de Regla		23	15		148,203 00		148,203 00	148,203 00		
Salaries office assistant United States treas- urer, Baltimore, Md	1884	22	544		21,600 00		21,600 00	21,600 00		
Do	1883			457 62		26 99	484 61			484 61
Salaries office assistant United States treas- urer, Boston, Mass	1884	22	544		36,060 00		36,060 00	36,060 00		
Do	1883			76 71			76 71			76 71
Do	1882			441 70			441 70		441 70	
Salaries office assistant United States treas- urer, Chicago, Ill	1884	22	544		21,400 00		21,400 00	21,364 78		35 22
Do	1883			187 79			187 79			187 79
Do	1882			08			08		08	
Salaries office assistant United States treas- urer, Cincinnati, Ohio	1884	22	545		15,960 00		15,960 00	15,960 00		
Do	1883			87 13			87 13			87 13

Salaries office assistant United States treasurer, New York, N. Y.	1884	22	545		168,090 00		168,090 00	166,434 36		1,655 64
Do	1883			1,120 60		163 37	1,283 97			1,283 97
Do	1882			1,954 11			1,954 11		1,954 11	
Salaries office assistant United States treasurer, New Orleans, La.	1884	22	545		14,090 00		14,090 00	14,090 00		
Do	1883			23 60			23 60			23 60
Salaries office assistant United States treasurer, Philadelphia, Pa.	1884	22	545		35,100 00		35,100 00	35,100 00		
Do	1883				24 73		24 73			24 73
Do	1882			86 96			86 96		86 96	
Salaries office assistant United States treasurer, Saint Louis, Mo.	1884	22	546		16,580 00		16,580 00	16,580 00		
Do	1883			161 63			161 63			161 63
Do	1882			17 71			17 71		17 71	
Salaries office assistant United States treasurer, San Francisco, Cal.	1884	22	546		28,120 00		28,120 00	28,120 00		
Do	1883			301 32			301 32			301 32
Do	1882			1,776 40			1,776 40		1,776 40	
Salaries office depository at Tucson, Ariz.	1884	22	546		4,000 00		4,000 00	2,000 00		2,000 00
Salaries of special agents, independent treasury	1883			2,000 00		48 37	2,048 37			2,048 37
Do	1882			2,000 00		73 73	2,073 73		2,073 73	
Checks and certificates of deposit, independent treasury	1884	22	546		3,000 00		3,000 00	3,000 00		
Do	1883			3,096 32			3,096 32	2,728 35		367 97
Do	1882			276 39			276 39		276 39	
Contingent expenses, independent treasury	1884	22	611		75,000 00	884 35	75,884 35	59,073 51		16,810 84
Do	1883			23,377 07		106 55	23,483 62	7,855 15		15,628 47
Do	1882			21,678 19		2,866 89	24,545 08	46	24,544 62	
Constructing vaults, office assistant United States treasurer, San Francisco, Cal.	1884	22	546		27,380 00	150 00	27,380 00	149 25		75
Salaries office Director of the Mint	1883					431 53	431 53			431 53
Do	1882			155 36			155 36		155 36	
Contingent expenses, office Director of the Mint	1884	22	546		8,200 00		8,200 00	6,191 55		2,008 45
Do	1883			1,703 88		326 54	2,030 42	1,031 93		998 49
Do	1882			342 82			342 82			342 82
Salaries, mint at Carson, Nev.	1884	22	547		29,550 00		29,550 00	29,500 00		50 00
Wages of workmen, mint at Carson, Nev.	1884	22	547		54,000 00		54,000 00	54,000 00		
Do	1883					5 44	5 44			5 44
Do	1882			763 00			763 00		763 00	
Contingent expenses, mint at Carson, Nev.	1884	22	547		25,000 00		25,000 00	24,072 93		927 07
Do	1883			86 20		09	86 29	51 35		34 94
Do	1882			1,286 58			1,286 58		1,286 58	
Salaries, mint at Denver, Colo.	1884	22	547		10,950 00		10,950 00	10,950 00		
Wages of workmen, mint at Denver, Colo.	1884	22	547		12,000 00		12,000 00	12,000 00		
Do	1883			854 75			854 75			854 75
Do	1882			1,502 25			1,502 25		1,502 25	
Carried forward				5,552,643 89	14,045,959 72	1,483,381 01	21,081,984 62	15,196,352 63	138,524 73	5,747,107 26

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$5,552,643 89	\$14,045,959 72	\$1,483,381 01	\$21,081,984 62	\$15,196,352 63	\$138,524 73	\$5,747,107 26
Contingent expenses, mint at Denver, Colo.....	1884	22	547		6,000 00		6,000 00	5,417 62		582 38
Do.....	1883			3,906 59		254 92	4,161 51	1,239 28		2,922 23
Do.....	1882			1,712 75			1,712 75		1,712 75	
Salaries, mint at New Orleans, La.....	1884	22	547		31,950 00		31,950 00	31,950 00		
Do.....	1883					1,454 94	1,454 94			1,454 94
Do.....	1882			1,425 86			1,425 86		1,425 86	
Wages of workmen, mint at New Orleans, La.....	1884	22	547		74,000 00		74,000 00	74,000 00		
Do.....	1883					72	72			72
Do.....	1882			5 05			5 05		5 05	
Contingent expenses, mint at New Orleans.....	1884	22	547		35,000 00		35,000 00	35,000 00		
Do.....	1883					66 37	66 37			66 37
Do.....	1882			340 93			340 93		340 93	
Salaries, mint at Philadelphia, Pa.....	1884	22	546		41,550 00		41,550 00	41,550 00		
Do.....	1883					76 89	76 89			76 89
Do.....	1882			1,425 28			1,425 28		1,425 28	
Wages of workmen, mint at Philadelphia, Pa.....	1884	22	547		293,000 00		293,000 00	293,000 00		
Do.....	1883					8,062 87	8,062 87			8,062 87
Do.....	1882			73			73		73	
Contingent expenses of mint at Philadelphia.....	1884	22	547		100,000 00		100,000 00	99,925 92		74 08
Do.....	1883					75	75			75
Do.....	1882			62			62		62	
Salaries, mint at San Francisco, Cal.....	1884	22	547		43,400 00		43,400 00	43,400 00		
Do.....	1883			628 43		14 83	643 26			643 26
Wages of workmen, mint at San Francisco.....	1884	22	547		242,000 00	11,300 00	253,300 00	234,000 00		19,300 00
Do.....	1883			38 84		62 66	101 50			101 50
Do.....	1882			103 58			103 58		103 58	
Contingent expenses, mint at San Francisco, Cal.....	1884	22	547		70,000 00	6,200 00	76,200 00	61,582 42		14,617 58
Do.....	1883			511 53		12,909 05	13,420 58	950 18		12,470 40
Do.....	1882			5,833 81			5,833 81		5,833 81	
Salaries, assay office, Boise City, Idaho.....	1884	22	548		3,000 00		3,000 00	3,000 00		
Do.....	1883			2 70			2 70			2 70
Wages and contingent expenses, assay office, Boise City, Idaho.....	1884	22	548		5,000 00		5,000 00	4,997 74		2 26
Do.....	1883			44 72			44 72	31 55		13 17
Do.....	1882			550 04			550 64		550 04	
Salaries, assay office, Charlotte, N. C.....	1884	22	548		2,750 00		2,750 00	2,750 00		

Wages and contingent expenses, assay office, Charlotte, N. C.	1884	22	548		2,000 00		2,000 00	2,000 00		
Do	1883					549 20		549 20		549 20
Do	1882			496 70		496 70		496 70		
Salaries, assay office, New York, N. Y.	1884	22	547		39,250 00		39,250 00	39,250 00		
Do	1883			277 30		148 30		425 60		425 60
Do	1882			76 41				76 41		
Wages of workmen, assay office, New York, N. Y.	1884	22	548		25,000 00		25,000 00	23,100 00		1,900 00
Do	1883			1,768 25		397 50		2,165 75		2,165 75
Do	1882			169 75				169 75		
Contingent expenses, assay office, New York, N. Y.	1884	22	548		10 000 00		10,000 00	9,496 13		503 87
Do	1883					203 82		203 82		203 82
Do	1882			11 68				11 68		
Salaries, assay office, Saint Louis, Mo.	1884	22	548		3,500 00		3,500 00	3,500 00		
Do	1883			2,000 00				2,000 00		2,000 00
Do	1882			2,500 20				2,500 20		
Wages and contingent expenses, assay office, Saint Louis, Mo.	1884	22	548		4,800 00		4,800 00	1,886 10		2,913 90
Do	1883			4,090 28		37 69		4,127 97		4,127 97
Do	1882			4,015 27				4,015 27		
Fixtures and apparatus, assay office, Saint Louis, Mo.				2,937 81		166 07		3,103 88		3,103 88
Parting and refining bullion				169,860 24		274,083 10		443,943 34		261,458 51
Storage of silver				89,336 40				89,336 40		84,338 20
Storage of silver dollars						172 65		172 65		
Contingent expenses, assay office, Helena, Mont.	1884	22	548		8,000 00		8,000 00	8,000 00		
Do	1883			641 28		1,862 97		2,504 25		2,504 25
Do	1882			2,852 32				2,852 32		9 69
Salaries, assay office, Helena, Mont.	1884	22	548		7,950 00		7,950 00	7,950 00		
Wages of workmen, assay office, Helena, Mont.	1884	22	548		12,000 00		12,000 00	12,000 00		
Do	1883					98 31		98 31		98 31
Do	1882			2,255 21				2,255 21		
Freight on bullion and coin, mints and assay offices	1884	22	611		30,000 00		30,000 00	8,026 28		21,973 72
Do	1883			28,743 27				28,743 27		727 75
Do	1882			13,620 25				13,620 25		
Collecting mining statistics	1882			542 75				542 75		13,620 25
Salaries, governor, &c., Territory of Arizona.	1884	22	548		13,900 00		13,900 00	11,412 09		542 75
Do	1883			2,469 47				2,469 47		1,981 86
Do	1882			736 79				736 79		79 12
Legislative expenses, Territory of Arizona.	1884	22	548		2,250 00		2,250 00	2,200 00		657 67
Do	1883			4,080 00				4,080 00		
Do	1882					79 12		79 12		
Contingent expenses, Territory of Arizona	1884	22	548		500 00		500 00	500 00		
Salaries, governor, &c., Territory of Dakota.	1884	22	548		16,400 00		16,400 00	12,268 14		
Do	1883			2,130 21				2,130 21		2,089 00
Carried forward				5,904,787 19	15,169,159 72	1,801,583 74	22,875,530 65	16,621,420 21	177,191 02	6,076,919 42

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1883.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$5,904,787 19	\$15,169,159 72	\$1,801,583 74	\$22,875,530 65	\$16,621,420 21	\$177,191 02	\$6,076,919 42
Legislative expenses of Territory of Dakota.	1884	22	548		2,990 00		2,990 00	2,800 00		190 00
Do.	1883			135 14		65 38	200 52			200 52
Contingent expenses of Territory of Dakota	1884	22	548		500 00		500 00			500 00
Do.	1883			250 00			250 00			
Salaries of governor, &c., of Territory of Idaho.	1884	22	549		13,400 00		13,400 00	10,908 25		2,491 75
Do.	1883			1,176 75			1,176 75	1,051 75		125 00
Do. (transfer account)	1881					90 00	90 00	90 00		
Legislative expenses of Territory of Idaho.	1884	22	549		2,085 00		2,085 00	2,085 00		
Do.	1883					1,226 25	1,226 25	606 77		619 48
Do.	1881*					153 70	153 70		153 70	
Printing revised laws of Territory of Idaho.	1883			3,000 00			3,000 00			3,000 00
Contingent expenses of Territory of Idaho	1884	22	549		500 00		500 00	250 00		250 00
Do.	1883			89 75			89 75			89 75
Do.	1882			36 25			36 25	14 50	21 75	
Salaries of governor, &c., of Territory of Montana.	1884	22	549		13,400 00		13,400 00	11,785 72		1,614 28
Do.	1883			1,437 24			1,437 24	1,336 17		101 07
Legislative expenses of Territory of Montana	1884	22	549		2,000 00	429 62	2,429 62	2,000 00		429 62
Do.	1883			3,030 00		1,913 29	4,943 29	3,500 00		1,443 29
Do.	1882			387 00			387 00		387 00	
Do. (transfer account)	1881					2,271 36	2,271 36	2,271 36		
Contingent expenses of Territory of Montana	1884	22	549		500 00		500 00	500 00		
Salaries of governor, &c., of Territory of New Mexico.	1883	22	549		13,900 00		13,900 00	11,933 25		1,966 75
Do.	1883			1,966 75			1,966 75	1,966 75		
Legislative expenses of Territory of New Mexico.	1884	22	549		23,465 00		23,465 00	16,500 00		6,965 00
Do.	1883			650 00			650 00	650 00		
Do.	1882					309 24	309 24		309 24	
Contingent expenses of Territory of New Mexico.	1884	22	549		500 00		500 00	500 00		
Salaries of governor, &c., of Territory of Utah	1884	22	549		13,400 00		13,400 00	12,658 25		741 75
Do.	1883			1,391 75			1,391 75	1,391 75		
Legislative expenses of Territory of Utah.	1884	22	549		22,490 00		22,490 00	18,000 00		4,490 00
Do.	1883					154 89	154 89			154 89
Do.	1882			6,073 99			6,073 99	2,000 00	4,073 99	
Contingent expenses of Territory of Utah.	1884	22	549		500 00		500 00	500 00		

Salaries of governor, &c., of Territory of Washington.	1884	32	850	18,400 00	18,400 00	12,208 36	1,191 5
Do	1883			1,191 75	1,191 75	1,191 75	
Legislative expenses of Territory of Washington.	1884	22	549	22,730 00	22,730 00	22,500 00	230 00
Do	1882				2,158 86	2,158 86	
Contingent expenses of Territory of Washington.	1884	22	550	500 00	500 00	500 00	
Salaries of governor, &c., of Territory of Wyoming.	1884	22	549	13,400 00	13,400 00	11,965 93	1,434 07
Do	1883			494 50	494 50	494 50	
Legislative expenses of Territory of Wyoming.	1884	22	550	24,590 00	24,590 00	24,590 00	
Do	1883				377 83	377 83	
Contingent expenses of Territory of Wyoming.	1884	22	550	500 00	500 00	500 00	
Do	1881*				593 86	593 86	
Contingent expenses of Utah Commission.	1884	22	549	15,000 00	15,000 00	15,000 00	
Do	1883			8,700 00	1,584 56	7,000 00	8,284 56
Compensation and expenses of officers of elections, Utah.	1884	22	549	25,000 00	25,000 00	18,000 00	7,000 00
Do	1883			6,000 00	2,430 72	8,430 72	
Compensation of Utah Commission.	1884	22	549	25,000 00	25,000 00	25,000 00	
Do	1883			407 63	407 63	407 63	
Improvement and repairs, District of Columbia.	1884	22	464	530,000 00	1,055 18	531,055 18	1,055 18
Do	1883			65,000 00	65,000 00	65,000 00	
Do	1882			15 44	634 10	649 54	
Do	1880			533 19	704 00	704 00	
Do	1881				1,237 19		533 19
Constructing, repairing and maintaining bridges, District of Columbia.	1884	22	464	3,500 00	3,500 00	3,500 00	
Do	1883				25 14	25 14	
Do	1882			5 11	5 11	5 11	
Washington Asylum, District of Columbia.	1884	22	464	46,320 00	46,320 00	46,320 00	
Do	1883				2,094 55	2,094 55	
Do	1882			54 14	54 14	54 14	
Buildings and grounds, Washington Asylum, District of Columbia.	1883				7 49	7 49	
Georgetown Almshouse, District of Columbia.	1884	22	464	1,800 00	1,800 00	1,800 00	
Do	1883				13 10	13 10	
Do	1882			1 00	1 00	1 00	
Hospital for the Insane, District of Columbia.	1884	22	464	46,700 00	46,700 00	46,700 00	
Do	1882			97 50	97 50	97 50	
Columbia Hospital for Women and Lying-in Asylum, District of Columbia.	1884			15,000 00	15,000 00	15,000 00	
Do	1882	22	465	7 99	7 99	7 99	
Carried forward				6,009,974 03	16,062,229 72	1,819,876 86	23,892,080 61
						17,509,240 16	189,403 42
							6,193,437 03

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$6,009,974 03	\$16,062,229 72	\$1,819,876 86	\$23,892,080 61	\$17,509,240 16	\$189,403 42	\$6,193,437 03
Transportation of paupers and prisoners, Dis- trict of Columbia.	1884	22	464		3,000 00		3,000 00	3,000 00		
Do.....	1883			2 00		244 83	246 83			246 83
Do.....	1882					55 12	55 12		55 12	
Do.....	1881			7 95			7 95			7 95
Reform School, District of Columbia.	1884	22	465-5		32,950 00		32,950 00	29 950 00		3,000 00
Do.....	1882			333 67			333 67			333 67
Children's Hospital, District of Columbia.....	1884	22	465		5,000 00		5,000 00	5,000 00		
Saint Ann's Infant Asylum, District of Co- lumbia.	1884	22	465		5,000 00		5,000 00	5,000 00		
Industrial Home School, District of Columbia	1884	22	465		10,000 00		10,000 00	10,000 00		
Do.....	1882			46			46		46	
National Association for Colored Women and Children, District of Columbia.	1884	22	465		7,000 00		7,000 00	7,000 00		
Building Association for Colored Women and Children, District of Columbia.	1884	22	465		20,000 00		20,000 00	20,000 00		
Women's Christian Association, District of Columbia.	1884	22	465		5,000 00		5,000 00	5,000 00		
Relief of the poor, District of Columbia.....	1884	22	465		15,000 00		15,000 00	15,000 00		
Do.....	1883					330 92	330 92			330 92
Do.....	1882			2,485 20			2,485 20	292 90	2,192 30	
Salaries and contingent expenses, offices, Dis- trict of Columbia.	1884	22	462		144,263 50	138 00	144,401 50	144,263 50		138 00
Do.....	1883			13 89			13 89			13 89
Do.....	1882			2,900 88		10 48	2,911 36			2,911 36
Do.....	1881					72 00	72 00		72 00	
Public schools, District of Columbia.....	1884	{ 22	468		460,075 00	66 53	460 141 53	460,075 00		66 53
Do.....		{ 23	175			84 54	84 54			84 54
Do.....	1882			4,875 04			4,875 04	3,994 11		880 93
Do.....	1880			168 00			168 00			168 00
Buildings and grounds, public schools, Dis- trict of Columbia.	1883	{		70,000 00			70,000 00	70,000 00		
Do.....	1884	{		1,480 90		716 53	2,197 43	496 01		1,701 42
Metropolitan police, District of Columbia.....	1884	22	466		301,560 00		301,560 00	301,560 00		
Do.....	1883					144 16	144 16			144 16

Do	1882			314 54		314 54	21 36	293 18	
Fire department, District of Columbia	1884	22	467	101,060 00		101,060 00	101,060 00		
Do	1883			9 97		9 97			9 97
Do	1882			132 93		132 93			132 93
Do	1880			16 38		16 38			16 38
Courts, District of Columbia	1884	22	467	15,418 00	74 15	15,492 15	15,418 00		74 15
Do	1883			18 75		18 75			18 75
Do	1882			2,923 25	14 25	2,937 50	5 00	2,932 50	
Do	1881			1 25		1 25		1 25	
Markets, District of Columbia	1883			521 31	58 33	579 64	200 00		379 64
Do	1882			522 57		522 57		522 57	
Streets, District of Columbia	1884	22	466	231,880 00	1,304 85	233,184 85	231,880 00		1,304 85
Do	1883			33,000 00	5 00	33,005 00	33,000 00		5 00
Do	1882			176 00		324 03	20 00	480 03	
Do	1881				1,619 52	1,619 52		1,619 52	
Do	1880			319 61		319 61			319 61
Health department, District of Columbia	1884	22	469	42,780 00		42,780 00	42,780 00		
Do	1883				263 80	263 80	153 96		109 84
Do	1882			471 59		471 59	301 04		170 55
Interest and sinking fund, District of Columbia	1884	22	469	1,213,947 97	44,610 00	1,258,557 97	1,256,214 08		2,343 89
Miscellaneous expenses, District of Columbia	1884	22	469	10,600 00	2 10	10,602 10	10,600 00		2 10
Do	1883				30 00	30 00			30 00
Do	1882			1,913 14		1,913 14	75 69		1,837 45
Do	1881				63 72	63 72		63 72	
Miscellaneous and contingent expenses, District of Columbia	1831*				6 10	6 10		6 10	
Contingent expenses, District of Columbia	1884	22	469	10,000 00		10,000 00	2,000 00		8,000 00
Do	1883			6,743 38	206 57	6,949 95			6,949 95
Do	1882			2,241 55		2,241 55	823 85	1,417 70	
Water fund, District of Columbia	1884	22	470	105,850 50		105,850 50	105,850 50		
Do	20	20	102	142,078 73	6 37	280,537 65	900 00		279,637 65
Refunding taxes, District of Columbia		20	104	2,021 73		2,021 73	2,021 73		
Telegraph and telephone service, District of Columbia	1884	22	467	12,440 00		12,440 00	12,440 00		
Do	1883			2,581 10		2,581 10	1,845 69		695 41
Washington aqueduct, District of Columbia	1884	22	464	20,000 00		20,000 00	20,000 00		
Do	1882			1,354 17		1,354 17		1,354 17	
Employment of the poor in filling up grounds, District of Columbia				78 21	38 40	116 61			116 61
Bridge across Potomac, near Georgetown, District of Columbia				140 000 00		140,000 00			140,000 00
Increasing water supply of Washington, District of Columbia				1,465,279 30		1,465,279 30	312,911 24		1,152,368 06
Furniture and fixtures, buildings Columbia									
Hospital for Women, District of Columbia	1884	22	626	5,000 00		5,000 00	5,000 00		
Buildings Reform School, District of Columbia		22	626	7,500 00		7,500 00	7,500 00		
Carried forward				\$7,892,919 75	\$18,988,028 97	\$1,870,387 16	\$28,751,335 88	\$20,752,933 82	\$200,414 04

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

494

REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$7,892,919 75	\$18,988,628 97	\$1,870,387 16	\$28,751,335 88	\$20,752,933 82	\$200,414 04	\$7,797,988 02
Washington redemption fund, District of Columbia		20	102	51 70	726 19	34 77	812 66	757 34		55 32
Washington special-tax fund, District of Columbia		20	102	2,829 44	7,599 96	207 89	10,637 29	8,382 63		2,254 66
Redemption of tax-lien certificates, District of Columbia		20	102	124 91	975 14		1,100 05	542 68		557 37
Redemption of assessment certificates, Dis- trict of Columbia		20	102	755 11	1,054 06		1,809 17	1,618 88		190 29
Building German Orphan Asylum Associa- tion, Dist.ict of Columbia	1884			5,000 00			5,000 00			5,000 00
Payment of legal obligations, District of Columbia	1879 1880 1881 1882			60,509 52		2,642 63	63,152 15	3,461 98		59,690 17
Judgments, District of Columbia				365 39			365 39			365 39
Redemption of Pennsylvania avenue paving scrip, District of Columbia, act of July 8, 1870				743 26			743 26	207 89		535 37
Redemption of Pennsylvania avenue paving scrip, District of Columbia, act of July 19, 1876		20	102	611 06	207 89	25	819 20			819 20
Reconstruction of Jefferson school building, District of Columbia.				1 84			1 84			1 84
New engine-house for Engine No. 5, District of Columbia		21 22	467 38	2,105 00	442 50		2,547 50	2,105 00		442 50
General expenses, District of Columbia.				2,511 83			2,511 83			2,511 83
St. John's Church Orphanage, District of Co- lumbia.		22	465		1,500 00		1,500 00	1,500 00		
Redemption of certain funded indebtedness, District of Columbia.						281,500 00	281,500 00			281,500 00
Interest on 3.65 bonds, District of Columbia.		21	465		6,899 17		6,899 17	6,899 17		
Surplus fund, District of Columbia		20	102		4 00		4 00			4 00
Police station houses, Washington, D. C						6 62	6 62			6 62
Water-mains for protection of Government Printing Office, District of Columbia.	1884	22	470		1,750 00		1,750 00	1,750 00		
Salaries Coast and Geodetic Survey	1884	22	609		253,450 00		253,450 00	253,450 00		
Coast and Geodetic Survey, eastern division.	1883			100 00		819 79	919 79	640 97		278 82
Do	1882			321 19			321 19		321 19	
Do	1881									
Do	1882			190 94			190 94		190 94	
Coast and Geodetic Survey, western division.	1883			443 65			443 65	372 60		71 05
Do	1882			38 21			38 21	3 25	36 06	

Do.	1881			15 49		15 49		15 49	
Party expenses, Coast and Geodetic Survey.	1882	22	608-9		165,000 00	165,000 00	161,830 23		3,169 77
Transcontinental works, Coast and Geodetic Survey.	1884	22	609		30,000 00	30,000 00	20,108 00		9,892 00
Points for State surveys, Coast and Geodetic Survey.	1884	22	609		18,000 00	18,000 00	16,000 00		
Publishing observations Coast and Geodetic Survey.	1884	22	610		6,000 00	6,000 00	3,000 00		3,000 00
Repairs of vessels, Coast Survey.	1884	22	611		27,000 00	27,000 00	27,000 00		
General expenses, Coast Survey.	1884	22	610		57,840 00	1,065 00	58,905 00		
Do.	1883					25	25		25
Steamer for Pacific Coast, Coast Survey.				100,000 00		100,000 00	100,000 00		
Observations eclipse of the sun.					75 24	75 24	70 23		5 01
Salaries office Secretary of War.	1884	22	550		111,850 00	111,850 00	111,750 00		100 00
Do.	1883			3,703 30		3,734 46			3,734 46
Do.	1882			1 64		1 64		1 64	
Contingent expenses office Secretary of War.	1883			1,312 57		1,312 57	1,312 57		
Salaries office Adjutant-General.	1884	22	550		691,900 00	691,900 00	687,900 00		4,000 00
Do.	1883			31,106 16		31,106 16	177 23		30,928 93
Do.	1882			15 84		15 84		15 84	
Salaries office Adjutant-General, old Navy Department Building.	1883			81 69		81 69			81 69
Salaries office Inspector-General.	1884	22	550		3,720 00	3,720 00	3,720 00		
Salaries office Quartermaster-General.	1884	22	551		240,675 00	240,675 00	239,400 00		1,275 00
Do.	1883					1,520 13			1,520 13
Do.	1882			24 37		24 37		24 37	
Compensation and expenses of agents, Quartermaster's Department.	1884	22	551		30,000 00	30,000 00	29,000 00		1,000 00
Do.	1883			7,999 60		7,999 60	666 39		7,333 21
Salaries office Commissary-General.	1884	22	551		43,730 00	43,730 00	43,730 00		
Do.	1883					108 16			108 16
Do.	1882			1 08		1 08		1 08	
Salaries office Surgeon-General.	1884	22	551		532,280 00	532,280 00	529,800 00		2,480 00
Do.	1883			15,847 67		16,699 27			16,699 27
Do.	1882			92 10		92 10		92 10	
Do.	1881					23 34		23 34	
Salaries office Paymaster-General.	1884	22	551		64,010 00	64,010 00	64,440 00		470 00
Do.	1883					49 11			49 11
Do.	1882			4 86		4 86		4 86	
Salaries office Military Justice.	1884	22	550		13,260 00	13,260 00	13,089 00		171 00
Do.	1883			68 63		85 59			85 59
Salaries office Chief of Engineers.	1884	22	552		23,240 00	23,240 00	23,240 00		
Do.	1883					41 74			41 74
Salaries office Chief of Ordnance.	1884	22	551		44,860 00	44,860 00	44,842 00		18 00
Do.	1883					98 49			98 49
Do.	1882			55 38		55 38		55 38	
Salaries Signal Office.	1884	22	550		50,660 00	50,660 00	49,595 00		1,065 00
Carried forward.				8,129 933 28	21,415,562 88	2,159,480 29	31,704,996 45	23,264,200 86	201,196 33

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$8, 129, 953 28	\$21, 415, 562 88	\$2, 159, 480 29	\$31, 704, 996 45	\$23, 264, 200 86	\$201, 196 33	\$8, 239, 599 26
Salaries Signal Office.....	1883					578 41	578 41			578 41
Do.....	1882			16 31			16 31		16 31	
Salaries, office Publication Records of the Re- bellion.....	1884	22	552		37, 880 00		37, 880 00	34, 420 00		3, 460 00
Do.....	1883					50 13	50 13			50 13
Salaries and contingent expenses, office Sec- retary of War (rebel archives branch).....	1883			51 56			51 56			51 56
Salaries of civil employés in lieu of general service, or detailed enlisted men.....				8, 600 82		34 43	8, 635 25			8, 635 25
Salary superintendent, &c., War Depart- ment building.....	1883			1, 284 57		13 32	1, 297 89			1, 297 89
Do.....	1882			6 00			6 00		6 00	
Salary superintendent building corner Sev- enteenth and F streets.....	1884	22	552		5, 930 00		5, 930 00	5, 930 00		
Do.....	1883					15 14	15 14			15 14
Salary superintendent building on F street. Support and medical treatment of transient paupers.....	1883					8 98	8 98			8 98
Do.....	1884	22	618		15, 000 00		15, 000 00	13, 750 00		1, 250 00
Do.....	1883			1, 250 00			1, 250 00			
Telegraph to connect the Capitol with the Departments and Government Printing Office.....	1884	22	615		1, 000 00		1, 000 00	1, 000 00		
Do.....	1883					1 63	1 63			1 63
Transportation of reports and maps to foreign countries.....	1884	22	618		300 00		300 00			300 00
Do.....	1883					82 31	82 31			82 31
Do.....	1882			258 61			258 61		258 61	
Postage War Department.....	1884	22	563		140, 000 00		140, 000 00	85, 501 26		54, 498 74
Do.....	1883			49, 368 65			49, 368 65	34, 611 50		14, 757 15
Do.....	1882			64 02			64 02		64 02	
Do.....	1881*					2 37	2 37		2 37	
Postage to Postal Union countries, War De- partment.....	1884	22	552		3, 000 00		3, 000 00	2, 000 00		1, 000 00
Do.....	1883			1, 000 00		100 00	1, 100 00			1, 100 00
Contingent expenses War Department.....	1884	22	552		58, 000 00	7 50	58, 007 50	50, 000 00		8, 007 50
Salaries employés public buildings and grounds.....	1884	22	552-3		41, 960 00		41, 960 00	41, 960 00		
Do.....	1883					55 36	55 36			55 36
Do.....	1882			10			10		10	

Contingent expenses buildings under Chief Engineer	1884	22	553	500 00	500 00	500 00	500 00	
Rent of office buildings	1884	22	553	900 00	900 00	900 00	900 00	
Improvement and care of public grounds	1884	22	614	79,000 00	79,000 00	79,000 00	79,000 00	
Do	1883			232 16	232 16			232 16
Do	1882			855 38	855 38	21 25	834 13	
Repairs, fuel, &c., Executive Mansion	1884	22	614	33,000 00	33,000 00	33,000 00	33,000 00	
Do	1883			66	66			66
Lighting, &c., Executive Mansion	1884	22	614	15,000 00	15,000 00	15,000 00	15,000 00	
Do	1883			28 47	28 47			28 47
Repairs to water-pipes and fire-plugs	1884	22	615	2,500 00	2,500 00	2,500 00	2,500 00	
Do	1883			1 67	1 67			1 67
Building for State, War, and Navy Departments				835,024 33	835,024 33	435,000 00		400,024 33
Building for State, War, and Navy Departments, south wing					450 66	450 66		450 66
Furniture and carpets for State, War, and Navy Departments	1884			10,000 00	10,000 00	10,000 00	10,000 00	
Fuel, lights, &c., for State, War, and Navy Departments	1884	22	553	34,000 00	34,000 00	34,000 00	34,000 00	
Completion of the Washington Monument		22	552	230,000 00	230,000 00	176,000 00		54,000 00
Stationery, War Department	1884			30,000 00	31,271 26	31,271 26	30,000 00	1,271 26
Rent of buildings, War Department	1884	22	552	40,100 00	40,100 00	39,020 00		1,080 00
Salaries office superintendent State, War, and Navy Department building	1884	22	553	82,300 00	82,300 00	81,600 00		700 00
Contingent expenses office of Adjutant-General	1882			1,677 77	1,677 77		1,677 77	
Rent of building, office of Adjutant-General	1883			4,000 00	1,000 00	5,000 00		5,000 00
Do	1881			200 00			200 00	
Do	1882					200 00		
Fire-proof roof building corner Seventeenth and F streets				278 12	278 12			278 12
Erection of fishways at Great Falls				45,000 00	45,000 00			45,000 00
Rent of building, office Surgeon-General	1883			380 43	380 43			380 43
Contingent expenses office Paymaster-General	1883				179 16	179 16		179 16
Contingent expenses office Publication of Records of the Rebellion	1883				56 48	56 48		56 48
Pedestal for statue of Rear-Admiral Samuel Francis Du Pont				6,000 00	6,000 00	2,800 00		3,200 00
Statue for Rear-Admiral Samuel Francis Du Pont		23	4	10,500 00	10,500 00			10,500 00
Contingent expenses War Department building	1883				82 96	82 96		82 96
Salaries office Secretary of the Navy	1884	22	553	54,210 00	54,210 00	54,146 22		63 78
Do	1883			3,185 93	3,185 93			3,185 93
Salaries Bureau Yards and Docks	1884	22	554	11,980 00	11,980 00	11,980 00		
Salaries Bureau of Equipment and Recruiting	1884	22	554	14,780 00	14,780 00	14,261 62		518 38
Carried forward				9,328,455 88	22,127,402 88	2,163,733 35	33,619,592 11	24,554,352 71
							204,255 64	8,860,983 76

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June, 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$9,328,455 88	\$22,127,402 88	\$2,163,733 35	\$33,619,592 11	\$24,554,352 64	\$204,255 64	\$8,860,983 76
Salaries, Bureau of Navigation	1884	22	554		11,340 00		11,340 00	11,340 00		
Salaries, Bureau of Ordnance	1884	22	555		7,980 00		7,980 00	7,980 00		
Do	1883			3 80			3 80			3 80
Salaries, Bureau of Construction and Repair	1884	22	555		12,380 00		12,380 00	12,159 12		220 88
Salaries, Bureau of Steam Engineering	1884	22	555		12,290 00		12,290 00	12,290 00		
Do	1883			22 19			22 19			22 19
Salaries, Bureau of Provisions and Clothing	1884	22	555		17,580 00		17,580 00	17,449 24		130 76
Salaries, Bureau of Medicine and Surgery	1884	22	555		9,460 00		9,460 00	9,370 45		89 55
Salaries, Nautical Almanac Office	1884	22	554		23,000 00		23,000 00	23,000 00		
Salaries, office Judge-Advocate-General United States Navy	1884	22	555		5,660 00		5,660 00	5,649 13		10 87
Salaries, office Judge-Advocate-General U. S. Navy	1883					41	41			41
Salaries, Hydrographic Office	1884	22	554		39,000 00		39,000 00	38,716 05		283 95
Do	1883			22 19			22 19			22 19
Salaries, Naval Observatory	1884	22	554		17,420 00		17,420 00	17,384 13		35 87
Do	1883			150 45			150 45			150 45
Salaries, superintendent, &c., Navy Depart- ment building	1883					55	55			55
Contingent expenses, Navy Department	1884	22	555		11,000 00		11,000 00	11,000 00		
Miscellaneous expenses, Hydrographic Office	1884	22	554		20,000 00	2,751 01	22,751 01	12,000 00		10,751 01
Contingent and miscellaneous expenses, Hy- drographic Office	1883			5,027 51		36 61	5,064 12	5,064 12		
Contingent and miscellaneous expenses, Naval Observatory	1884	22	554		9,436 00		9,436 00	9,436 00		
Library, Navy Department	1884	22	555		2,500 00		2,500 00	1,500 00		1,000 00
Do	1883			500 00		336 90	836 90			836 90
Postage, Navy Department	1884	22	563		2,000 00		2,000 00			2,000 00
Do	1883			2,000 00			2,000 00	45 00		1,955 00
Do	1882			1,320 00			1,320 00			1,320 00
Contingent and miscellaneous expenses, Naut- ical Almanac Office	1883					82 84	82 84	40 69		42 15
Salaries, Post-Office Department	1884	22	560		681,980 00	43,792 10	725,772 10	707,616 34		18,155 76
Do	1883					4,336 80	4,336 80			4,336 80
Do	1882			26 66		874 84	901 50		901 50	
Contingent expenses, Post-Office Depart- ment, stationery	1884	22	561		9,000 00		9,000 00	9,000 00		
Contingent expenses, Post-Office Depart- ment, fuel	1884	22	561		7,200 00		7,200 00	7,200 00		

Contingent expenses, Post-Office Department, gas	1884	22	561		5,600 00	1,000 00	6,600 00	5,600 00		1,000 00	
Contingent expenses, Post-Office Department, plumbing and gas fixtures	1884	22	561		3,700 00	1,200 00	4,900 00	3,700 00		1,200 00	
Contingent expenses, Post-Office Department, telegraphing	1884	22	561		5,900 00	2,000 53	7,900 53	5,900 00		2,000 53	
Do	1883					85	85			85	
Do	1882					1 91	1 91		1 91		
Contingent expenses, Post-Office Department, printing	1884	22	561		4,700 00		4,700 00	4,700 00			
Contingent expenses, Post-Office Department, carpets	1884	22	561		5,900 00		5,900 00	5,900 00			
Contingent expenses, Post-Office Department, furniture	1884	22	561		6,200 00		6,200 00	6,200 00			
Contingent expenses, Post-Office Department, horses and wagons	1884	22	561		1,500 00	500 00	2,000 00	1,500 00		500 00	
Contingent expenses, Post-Office Department, hardware	1884	22	561		1,700 00		1,700 00	1,700 00			
Contingent expenses, Post-Office Department, miscellaneous items	1884	22	561		12,000 00	3,000 00	15,000 00	12,000 00		3,000 00	
Contingent expenses, Post-Office Department, tent	1884	22	561		9,500 00		9,500 00	9,500 00			
Contingent expenses, Post-Office Department, publication of Official Postal Guide	1884	22	562		29,000 00		29,000 00	29,000 00			
Deficiency in the postal revenues	1884					135,941 26	135,941 26	135,941 26			
Do	1883			1,902,177 90		35,465 35	1,937,643 25	35,465 35		1,902,177 90	
Do	1882			2,152,258 00			2,152,258 00		2,152,258 00		
Publication of post-route maps	1884	22	562		15,000 00						
Post-Office Department building, refitting rooms							15,000 00	15,000 00			
Salaries, Department of Agriculture	1884	22	408-10	01		500 37	500 38			500 38	
Do	1883			180 00	127,640 00		127,640 00	127,500 00		140 00	
Do	1882			8 11			180 00	175 49		4 51	
Collecting agricultural statistics	1884	22	408-10		80,000 00		80,000 00	79,500 00		500 00	
Purchase and distribution of valuable seeds	1884	22	410		75,000 00		75,000 00	75,000 00			
Do	1882			8 47			8 47		8 47		
Experimental Garden, Department of Agriculture	1884	22	408-10		7,500 00		7,500 00	7,200 00		300 00	
Do	1882			31 75			31 75		31 75		
Museum, Department of Agriculture	1884	22	409		1,600 00		1,000 00	1,000 00			
Do	1883			500 00			500 00	500 00			
Laboratory, Department of Agriculture	1884	{ 21	295,332		16,842 18		16,842 18	16,800 00		42 18	
Do	1882	22	410								
Furniture, cases, and repairs, Department of Agriculture	1882			188 15			188 15		188 15		
Library, Department of Agriculture	1884	22	410		6,000 00		6,000 00	6,000 00			
Do	1884	22	411		1,500 00		1,500 00	1,500 00			
Do	1882			26 15			26 15		26 15		
Investigating history of insects injurious to agriculture	1884	22	409		20,000 00		20,000 00	19,116 94		883 06	
Carried forward					13,392,907 22	23,462,811 06	2,395,555 68	39,251,273 96	26,078,992 02	2,357,679 68	10,814,602 26

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations, June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$13,392,907 22	\$23,124,811 06	\$2,395,555 68	\$39,251,273 96	\$25,078,992 02	\$2,357,679 68	\$10,814,602 26
Investigating history of insects injurious to agriculture	1882	}		355 15			355 15	353 16		1 99
Do	1882			1 06			1 06		1 06	
Investigating diseases of domesticated ani- mals	1884		22	411		25,000 00		25,000 00	24,298 41		701 59
Investigating diseases of swine and other do- mesticated animals	1833	}		7,000 00			7,000 00	3,584 28		3,415 72
Do	1881			2,556 11			2,556 11		2,556 11	
Do	1882									
Reclamation of arid and waste lands	1884	22	411	7,296 58	10,000 00		17,296 58	15,963 25		1,333 33
Report on forestry	1884	22	411		10,000 00		10,000 00	10,000 00		
Do	1883			3,200 00			3,200 00	1,877 03		1,322 97
Do	1882			59 00			59 00		59 00	
Contingent expenses, Department of Agri- culture	1884	22	411		14,000 00		14,000 00	13,500 00		500 00
Postage, Department of Agriculture	1883	22	411		4,000 00		4,000 00	3,800 00		200 00
Do	1883			200 00			200 00	177 49		22 51
Improvement of grounds, Department of Agriculture	1884	22	409		8,000 00		8,000 00	8,000 00		
Experiments in the manufacture of sugar				5,454 60			5,454 60	5,454 60		
Building, Department of Agriculture		22	631		2,500 00		2,500 00	2,500 00		
Experiments in the culture of tea	1883			1,600 00			1,600 00	505 66		1,094 34
Do	1881	}		1,256 63			1,256 63		1,256 63	
Do	1882									
Data respecting the agricultural needs of the arid regions of the United States	1832			822 45			822 45		822 45	
Examination of wools and animal fibers				2,500 00			2,500 00	264 04		2,235 96
Transporting for permanent exhibition cer- tain agricultural and mineral specimens exhibited at Atlanta, Ga.				600 00			600 00	600 00		
Salaries, justices, &c., Supreme Court Uni- ted States	1884	22	563		93,500 00		93,500 00	93,500 00		
Do	1882			6,264 20			6,264 20		6,264 20	
Salaries and expenses office clerk Supreme Court United States	1883	}		8,000 00			8,000 00	8,000 00		
Salaries of circuit judges	1884				54,000 00		54,000 00	52,368 12		1,631 88
Do	1882	22	563	345 60			345 60		345 60	
Salaries, retired United States judges	1884	22	254		42,711 20		42,711 20	42,711 20		

Salaries, district judges	1884	22	563		203,500 00	298 10	203,798 10	200,058 01		3,740 09
Do	1883			6,642 56			6,642 56	519 27		6,123 29
Do	1882			1,746 83			1,746 83			1,746 83
Salaries, justices, &c., supreme court, District of Columbia	1884	22	563		24,500 00		24,500 00	24,500 00		83 92
Salaries, district attorneys	1884	22	563		20,100 00	7 70	20,107 70	20,023 78		232 08
Do	1883			501 22			501 22	269 14		152 98
Do	1882			192 98			192 98	40 00		42 90
Salaries, district marshals	1884	22	563		12,700 00		12,700 00	12,637 10		180 47
Do	1883			616 73			616 73	436 26		343 53
Do	1882			343 53			343 53			22 78
Do	1880*			22 78			22 78			
Salaries and expenses reporter United States Supreme Court		22	254		8,700 00		8,700 00	8,700 00		
Salaries, Department of State	1884	22	538		112,350 00	10,097 50	122,447 50	121,498 99		948 51
Do	1883			755 40		49 45	804 85			804 85
Do	1882			17			17		17	
Contingent expenses, Department of State, proof-reading	1884	22	538		1,280 00	20 00	1,300 00	1,100 00		200 00
Do	1883			349 04		506 37	855 41			855 41
Do	1882			217 95			217 95		217 95	
Contingent expenses, Department of State, lithographing	1884	22	538		1,200 00	513 92	1,713 92	1,670 39		43 53
Do	1883					128 11	128 11			128 11
Do	1882			38 80			38 80		38 80	
Contingent expenses, Department of State, furniture, &c	1884	22	538		5,000 00	246 71	5,246 71	5,246 71		
Stationery, furniture, &c., Department of State	1883			500 00			500 00	206 58		293 42
Do	1882			588 84			588 84		588 84	
Postage, Department of State	1884	22	563		3,000 00		3,000 00	2,440 00		560 00
Do	1883			670 00			670 00	670 00		
Do	1882			460 00			460 00		460 00	
Editing, publishing, and distributing Revised and Annual Statutes	1884	22	538		4,000 00		4,000 00	4,000 00		
Do	1883			800 00			800 00	308 77		491 23
Do	1882			80 33			80 33		80 33	
Removal and rearrangement of records, Department of State	1883					80 96	80 96			80 96
Contingent expenses, Department of State, books and maps	1884	22	538		3,000 00	276 81	3,276 81	3,276 81		
Do	1883					516 68	548 86	548 86		
Contingent expenses, Department of State	1884	22	538		4,800 00	20 77	4,820 77	4,820 77		
Do	1883					32 00				32 00
Do	1881*					200 00	200 00		200 00	
Observance of the centennial anniversary of the surrender of Lord Cornwallis at Yorktown, Va				328 92		669 67	998 59	998 59		
Carried forward				13,455,306 86	24,130,652 26	2,409,220 43	39,995,179 55	26,780,439 29	2,370,570 82	10,844,169 44

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$13,455,306 86	\$24,130,652 26	\$2,409,220 43	\$39,995,179 55	\$26,780,439 29	\$2,370,570 82	\$10,844,169 44
Purchase of the Franklin collection of books and papers.				214 29		86 89	301 18			301 18
Transmission of certain books and mementoes to the National Lincoln Monument Association, Springfield, Ill.										
Salaries, Steamboat Inspection Service		21	519		24 15		24 15	24 15		
Contingent, Steamboat Inspection Service		R. S.	3,689	243,476 10	100,000 00		343,476 10	199,000 00		144,476 10
Court-house, post-office, &c., Abingdon, Va.		R. S.	3,689	585,629 83	83,755 10	10 00	469,394 93	42,904 73		426,490 20
Court-house, post-office, &c., Atlanta, Ga.				24,993 07			24,993 07	150 50		24,842 57
Court-house, post-office, &c., Austin, Tex.				1,274 36			1,274 36	1,140 79		133 57
Post-office and subtreasury, Boston, Mass.				118 44		08	118 52			118 52
Post-office, court-house, &c., Baltimore, Md.				241,067 94			241,067 94	191,798 90		49,269 04
Post-office, &c., Brooklyn, N. Y.				397,505 18			397,505 18	149,448 75		248,056 43
Post-office, court-house, &c., Charleston, W. Va.				499,981 07			499,981 07	408,565 40		91,415 67
Post-office, court-house, &c., Columbus, Ohio				14,261 66			14,261 66	13,001 75		1,259 91
Post-office, &c., Council Bluffs, Iowa.				40,540 66			40,540 66	29,152 46		11,388 20
Court-house and post-office, Covington, Ky.				84,705 44			84,705 44	6,508 65		78,196 79
Court-house, post-office, &c., Concord, N. H.				9,333 41		162 04	9,495 45	47 75		9,447 70
Court-house and post-office, Des Moines, Iowa.				100,000 00			100,000 00	58,096 38		41,903 62
Court-house, post-office, &c., Detroit, Mich.				83,130 90			83,130 90	12,412 39		70,718 51
Court-house, Dover, Del.				161,056 08			161,056 08	12,794 13		148,261 95
Court-house and post-office, Danville, Va.				170 00			170 00	35 84		134 16
Court-house, post-office, &c., Denver, Col.						24 42	24 42			24 42
Court-house, post-office, &c., Dallas, Tex.				124,270 83			124,270 83	65,510 00		58,760 83
Court-house, post-office, &c., Erie, Pa.				74,907 55		5,000 00	79,907 55	19,562 50		60,345 05
Court-house, post-office, &c., Fort Wayne, Ind.				63,822 50			63,822 50	5,799 15		58,023 35
Court-house and post-office, Frankfort, Ky.				49,932 83			49,932 83	25,261 95		24,670 88
Court-house and post-office, Grand Rapids, Mich.				81,947 08			81,947 08	27,218 30		54,728 78
Court-house, post-office, &c., Greensborough, N. C.				577 96			577 96	464 00		113 96
Court-house, post-office, &c., Harrisonburg, Va.				50,000 00			50,000 00	13,400 00		36,600 00
Post-office, &c., Hannibal, Mo.				24,992 00			24,992 00	12,003 00		12,989 00
Court-house and post-office, Harrisburg, Pa.				37,500 00			37,500 00	13,615 50		23,884 50
Court-house and post-office, Indianapolis, Ind.				7,933 73		1,396 13	9,329 86	314 18		9,015 68
				83 69			83 69	45 00		38 69

Court-house and post-office, Jackson, Miss			81,482 11			81,482 11	42,355 83		39,126 28
Court-house, post-office, &c., Jackson, Tenn			49,993 33			49,993 33	6,842 00		43,151 33
Court-house, post-office, &c., Jefferson City, Mo			100,000 00			100,000 00	15,602 55		84,397 45
Post-office, &c., Jersey City, N. J			3,925 00			3,925 00	1,758 20		2,166 80
Court-house, post-office, &c., Lynchburg, Va			49,961 05			49,961 05	13,761 75		36,199 30
Court-house, post-office, &c., Little Rock, Ark			870 82		236 78	1,107 60	496 39		611 21
Court-house, post-office, &c., Leavenworth, Kans			54,588 80			54,588 80	10,031 50		44,557 30
Court-house, post-office, &c., Lincoln, Nebr			99 08		126 78	225 86	41 82		184 04
Court-house, post-office, &c., Louisville, Ky			198,998 25			198,998 25	329 10		198,669 15
Post-office, &c., Minneapolis, Minn			119,771 94			119,771 94	64,455 78		55,316 16
Court-house and post-office, Montgomery, Ala			59,619 78		7,226 61	66,846 39	41,777 28		25,069 11
Court-house and post-office, Marquette, Mich			50,000 00			50,000 00	7,459 00		42,541 00
Court-house and post-office, New York, N. Y.			15,579 49		804 93	16,384 42	155 00		16,229 42
Subtreasury building, New York, N. Y.			2,573 98			2,573 98			2,573 98
Court-house, post-office, &c., Oxford, Miss			50,000 00			50,000 00	6,126 90		43,873 10
Court-house, post-office, &c., Philadelphia, Pa	23	16	360,127 11	61,000 00		421,127 11	381,840 68		39,286 43
Court-house, post-office, &c., Pittsburgh, Pa.			347,340 24			347,340 24	84,159 32		263,180 92
Court-house, post-office, &c., Pensacola, Fla.			182,000 00			182,000 00	8,923 60		173,076 40
Court-house, post-office, &c., Peoria, Ill.			62,825 00			62,825 00	26,999 95		35,825 05
Post-office, &c., Poughkeepsie, N. Y.			74,864 33			74,864 33	37,295 20		37,569 13
Court-house and post-office, Parkersburg, W. Va.			2,498 67			2,498 67	84 35		2,414 32
Court-house and post-office, Paducah, Ky			3,778 48		401 51	4,179 99	4,062 32		117 67
Court-house and post-office, Quincy, Ill.			71,968 05			71,968 05	15,311 94		56,656 11
Court-house and post-office, Raleigh, N. C.			79 16			79 16	33 75		45 41
Court-house and post-office, Rochester, N. Y.			153,403 66			153,403 66	17,102 47		136,301 19
Court-house and post-office, Syracuse, N. Y.			99,918 55			99,918 55	13,136 24		86,782 31
Subtreasury building, San Francisco, Cal			26 95			26 95	17 75		9 20
Post-office, &c., Scranton, Pa.			2,447 38			2,447 28	422 05		2,025 33
Post-office, &c., Saint Joseph, Mo.			38,250 00			38,250 00	915 50		37,334 50
Post-office, court-house, &c., Shreveport, La.			99,993 00			99,993 00	10,000 00		89,993 00
Post-office, court-house, &c., Topeka, Kans			52,540 56			52,540 56	52,323 85		216 71
Post-office, court-house, &c., Trenton, N. J.			93 44			93 44	31 60		61 84
Post-office, Terre Haute, Ind			74,944 82			74,944 82	26,643 15		48,301 67
Post-office, court-house, &c., Utica, N. Y.			3 45			3 45	3 00		45
Post-office, court-house, &c., Williamsport, Pa			50,000 00			50,000 00	81 24		49,918 76
Treasury building, Washington, D. C.			5,000 00			5,000 00	5,000 00		
Building for Bureau of Engraving and Printing, D. C.			7,866 35		941 88	8,808 23	941 88		7,866 35
Fire-proof building for the National Museum.			13 27			13 27			13 27
Assay-office building at Helena, Mont			174 62			174 62			174 62
Total			18,786,354 18	24,375,431 51	2,425,638 48	45,587,424 17	28,985,238 38	2,370,570 82	14,231,614 97

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 188	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
DIPLOMATIC.										
Salaries of ministers	1884	22	424		\$315,500 00	\$1,630 05	\$317,130 05	\$187,008 41		\$130,121 64
Do	1883			\$62,405 66		4,127 44	66 533 10	55,897 17		10,635 93
Do	1882			406 71			406 71		\$406 71	
Salaries, secretaries of legation	1884	22	424-5, 603		37,100 00		37,100 00	23,092 74		14,007 26
Do	1883			8,933 47		587 39	9,520 86	4,441 95		5,078 91
Do	1882			7,694 69			7,694 69		7,694 69	
Extending diplomatic relations with Gov- ernments of Eastern Asia	1884	22	431		5,000 00		5,000 00	3,750 00		1,250 00
Contingent expenses of foreign missions	1884	22	425		85,000 00	9,978 67	94,978 67	85,273 07		9,705 60
Do	1883			20,107 21		2,358 41	22,465 62	17,200 82		5,264 80
Do	1882			10,853 39		12 37	10,865 76	1,275 00		9,590 76
Do	1881*					720 95	720 95		720 95	
Salaries, consular services	1884	22	425		416,100 00	5,958 48	422,058 48	287,037 03		135,021 45
Do	1883			113,572 74		5,486 11	119,058 85	118,568 54		490 31
Do	1882			723 89		186 06	909 95	596 45		313 50
Do	1881*					406 03	406 03		406 03	
Allowance for consular clerks	1884	22	429		66,500 00		66,500 00	36,386 91		30,113 09
Do	1883			27,057 11		357 91	27,415 02	23,646 91		3,768 11
Do	1882			2,165 42		91	2,166 33	379 99	1,786 34	
Salaries, interpreters to consulates in China, Japan, and Siam	1884	22	429		16,000 00		16,000 00	9,543 98		6,456 02
Do	1883			8,320 63		72 77	8,393 40	6,852 49		1,540 91
Do	1882			3,361 31			3,361 31		3,361 31	
Salaries, consular officers not citizens	1884	22	429		10,000 00		10,000 00	6,033 32		3,966 68
Do	1883			4,046 28			4,046 28	2,538 31		1,507 97
Do	1882			272 36			272 36	272 36		
Do	1881			442 00			442 00			442 00
Salaries, marshals for consular courts	1884	22	429		9,000 00		9,000 00	5,636 27		3,363 73
Do	1883			4,199 80		292 80	4,492 60	1,692 60		2,800 00
Do	1882			1,050 74			1,050 74		1,050 74	
Boat and crew for consul at Osaka and Hiogo	1884	22	429		500 00		500 00	79 12		420 88
Do	1883			500 00			500 00	247 37		252 63
Steam launch for legation and consulate at Constantinople	1884	22	429		1,000 00		1,000 00	1,000 00		
Do	1883			450 00			450 00			450 00
Expenses of interpreters, guards, &c., Turk- ish dominions	1884	22	429		3,000 00		3,000 00	2,509 14		490 86

Do.....	1883			136 42	681 23	817 65	337 25	480 40
Do.....	1882			317 05		317 05	317 05	
Loss on bills of exchange, consular service..	1884	22	429		8,000 00	8,000 00	18 82	7,981 18
Do.....	1883			7,852 42		7,852 42	6 343 27	1,509 15
Do.....	1882			5,718 23		5,718 23	5,718 23	
Contingent expenses, United States consul- ates.....	1884	22	429		110,000 00	22,930 37	132,092 80	9,837 57
Do.....	1883			10,077 43	7,475 13	17,552 56	17,076 36	476 20
Do.....	1882			266 76		266 76	252 72	14 04
Do.....	1881*				2,428 27	2,428 27	2,428 27	
Do.....	1881			674 10		674 10		674 10
Rent of prisons, wages of keepers, &c., for American convicts in Siam and Turkey.....	1884	22	429		2,000 00	2,000 00	759 43	1,240 57
Do.....	1883			858 76	399 53	1,258 29	757 41	500 88
Do.....	1882			106 92		106 92	106 92	
Rent of prisons for American convicts in China.....	1884	22	429		1,500 00	1,500 00	656 60	843 40
Do.....	1883			383 34		383 34	372 22	11 12
Do.....	1882			11 12		11 12	11 12	
Rent of prisons for American convicts in Japan.....	1884	22	430		750 00	750 00	300 00	450 00
Do.....	1883			300 00		300 00	150 00	150 00
Do.....	1882			150 00		150 00	150 00	
Wages of keepers of prisons for American convicts in China.....	1884	22	430		9,500 00	1,357 59	10,857 59	4,542 93
Do.....	1883			3,608 58	891 66	4,500 24	2,405 81	2,094 43
Do.....	1882			2,567 81		2,567 81	489 60	2,078 21
Wages of keepers for American convicts in Japan.....	1884	22	430		5,000 00	5,000 00	1,202 24	3,797 76
Do.....	1883			3,053 23		3,053 23	634 83	2,418 40
Do.....	1882			1,536 40		1,536 40	1,536 40	
Rent of court-house and jail in Japan.....	1884	22	430		3,850 00	3,850 00	3,400 00	450 00
Do.....	1883			450 00		450 00		450 00
Do.....	1882			450 00		450 00	450 00	
Building and grounds for legation in China..	1884	22	430		3,100 00	3,100 00	1,500 00	1,600 00
Do.....	1883			850 00		850 00	569 93	280 07
Do.....	1882			425 79		425 79	425 79	
Bringing home criminals.....	1884	22	430		5,000 00	264 62	5,264 62	5,000 00
Do.....	1883			4,903 16		5,483 43	1,603 22	3,875 21
Do.....	1882			1,129 37		1,129 37	250 00	879 37
Relief and protection of American seamen..	1884	22	430		50,000 00	6,314 47	56,314 47	38,300 23
Do.....	1883			47,188 13		30,258 02	77,446 15	66,577 64
Do.....	1882			37,724 96		323 57	38,048 53	36,520 49
Do.....	1881*					2,264 51	1,528 04	2,264 51
Rescuing shipwrecked American seamen.....	1884	22	430		4,500 00	4,500 00	1,808 63	2,691 37
Do.....	1883			1,395 90	931 16	2,327 06	887 82	1,439 24
Do.....	1882			1,871 64		1,871 64	1,871 64	
Shipping and discharging seamen.....	1884	22	430		6,000 00	6,000 00	2,128 10	3,871 90
Carried forward.....				410,570 93	1,173,900 00	109,276 75	1,693,747 68	1,084,952 08
							70,184 77	538,610 83

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
DIPLOMATIC—Continued.										
Brought forward				\$410, 570 93	\$1, 193, 900 00	\$109, 276 75	\$1, 693, 747 68	\$1, 084, 952 08	\$70, 184 77	\$538, 610 83
Shipping and discharging seamen	1883			3, 396 00			3, 396 00	1, 581 00		1, 815 00
Do	1882			1, 434 00			1, 434 00		1, 434 00	
Expenses under the neutrality act.	1884	22	430		10, 000 00	326 56	10, 326 56	10, 326 56		
Do	1883			23, 716 93		106 20	23, 823 13	18, 000 00		5, 823 13
Do	1882			6, 459 50			6, 459 50		6, 459 50	
Do	1881*					1, 900 00	1, 900 00		1, 900 00	
Annual repairs of Cape Spartel light-house.	1884	22	430		285 00		285 00	285 00		
Allowance to widows or heirs of diplomatic officers who die abroad	1884	22	430		5, 000 00		5, 000 00	3, 008 56		1, 991 44
Do	1883			3, 939 99			3, 939 99			3, 939 99
Do	1882			2, 165 93			2, 165 93		2, 165 93	
Transporting remains of ministers and consuls to their homes for interment.		22	430		10, 000 ^o 00		10, 000 00	2, 415 78		7, 584 22
Publication of consular and other commercial reports	1884	22	430		20, 000 00	6, 637 39	26, 637 39	26, 637 39		
Do	1883					2 93	2 93			2 93
Do	1882			3, 000 00		1, 561 65	4, 561 65		1, 561 65	3, 000 00
International Bureau of Weights and Measures	1883			3, 620 00			3, 620 00	3, 537 63		82 37
Do	1884									
Do	1883			38 73			38 73			38 73
Do	1882			4 76			4 76			4 76
Expenses of International Sanitary Congress				3, 778 05			3, 778 05			3, 778 05
International Prison Commission	1884	22	430		250 00		250 00			250 00
Do	1883			250 00			250 00			250 00
Do	1882			250 00			250 00		250 00	
International Exposition at Paris of 1878.				2, 539 33			2, 539 33			2, 539 33
International Remonetization of Silver				9, 151 ^o 05		2, 496 39	11, 647 44			11, 647 44
Joint commission for settlement of claims between the United States and French Republic				49, 158 68		13, 845 62	63, 004 30	60, 000 00		3, 004 30
International Fishery Exhibition of 1883 at London				10, 000 00			10, 000 00	10, 000 00		
Berlin Fishery Exhibition.				5 95			5 95			5 95
International Commission for the Establishment of Electrical Units.				13, 250 00			13, 250 00	8, 500 00		4, 750 00
International Congress of Electricians held in 1881 at Paris				42 25			42 25			42 25
Tribunal of Arbitration at Geneva				831 59			831 59			831 59

Payment for certain lands ceded by the United States to Great Britain under treaty of Washington				5,677 02		5,677 02			5,677 02
International Bimetallic Commission				27,000 00	9,027 49	36,027 49			36,027 49
Commission to negotiate a commercial treaty with Mexico				8,000 00		8,000 00	2,208 35		5,791 67
International Exchange, Smithsonian Institution	1884	22	603		7,500 00	7,500 00	5,375 00		2,125 00
Salary, burial expenses, &c, Geo. P. Marsh, late minister to Italy				12,500 00		12,500 00	12,238 35		261 65
Reimbursing legal representatives of Francis P. Van Wyck				1,000 00		1,000 00			1,000 00
International Exhibition at Sydney and Melbourne	1879 1880	}			1,994 83	1,994 83			1,994 83
Relief of J. J. Coffey and Rebecca S. Lewis				350 00		350 00			
Salaries and expenses, Court of Commissioners Alabama Claims		22	99		181,400 00	181,400 00	181,400 00		
Salaries and expenses, United States and Spanish Claims Commission	1883 1882			2,683 30 25 04		2,683 30 25 04	50 00 13 60		2,633 30
Do.							11 44		
Contingent expenses United States and Spanish Claims Commission	1883			375 50	50 26	425 76			425 76
Estates of decedents trust fund				47,692 45	2,706 69	50,399 14	2,743 59		47,655 55
Relief of claimants for destruction of private armed brig General Armstrong				22,123 88		22,123 88	727 36		21,396 52
Expenses Universal Exhibition at Paris					23,651 10	23,651 10			23,651 10
Total diplomatic	-----			675,030 86	1,408,335 00	173,583 86	2,256,949 72	1,434,350 23	83,967 29
JUDICIARY.									
Salaries, Department of Justice	1884	22	562		138,450 00	138,450 00	136,448 02		2,001 98
Do.	1882			5,229 74		5,229 74		5,229 74	
Contingent expenses, Department of Justice, furniture and repairs	1884 1882	22	562		1,000 00	1,000 00	750 00		250 00
Do.				12 67		12 67		12 67	
Contingent expenses, Department of Justice, books for Department library	1884	22	562		1,500 00	1,500 00	1,500 00		
Contingent expenses, Department of Justice, books for office of Solicitor	1884	22	562		500 00	500 00	500 00		
Contingent expenses, Department of Justice, stationery	1884 1882	22	562		1,500 00	1,500 00	1,500 00		
Do.				32		32		32	
Contingent expenses, Department of Justice miscellaneous items	1884 1882	22	562		7,160 00	7,160 00	7,160 00		
Do.				178 06		178 06		178 06	
Contingent expenses, Department of Justice, horses and wagons	18 4 1882	22	562		1,200 00	1,200 00	1,200 00		
Do.				163 36		163 36		163 36	
Carried forward				5,584 15	151,310 00	156,804 15	149,058 02	5,584 15	2,251 98

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
JUDICIARY—Continued.										
Brought forward				\$5,584 15	\$151,310 00		\$156,894 15	\$149,058 02	\$5,584 15	\$2,251 98
Salaries employes, court-house, Washington	1884	22	562		9,840 00		9,840 00	9,810 00		30 00
Do	1883			222 67			222 67			222 67
Salary warden of the jail	1884	22	562		1,800 00		1,800 00	1,800 00		
Repairs of court-house, Washington, D. C.	1884	22	604		1,000 00		1,000 00	950 00		50 85
Expenses of Territorial courts in Utah	1884	22	630		26,000 00		26,000 00	24,072 15		1,927 85
Do	1883			3,907 55			3,907 55	1,072 45		2,835 10
Do	1882			3,575 15			3,575 15	814 95	2,760 20	
Do	1881			1,077 32			1,077 32			1,077 32
Do	1880*			12 00			12 00	12 00		
Do	1880			1,517 61			1,517 61		1,517 61	
Defending suits in claims against the United States	1884	22	630		9,000 00		9,000 00	6,422 30		2,577 70
Do	1883			5,770 01			5,770 01			5,770 01
Do	1882			5,967 24			5,967 24		5,967 24	
Prosecution and collection of claims.	1884	22	630		1,500 00		1,500 00			1,500 00
Do	1883			639 25			639 25	15 00		624 25
Punishing violations of intercourse acts and frauds	1884	22	630		5,000 00		5,000 00	4,085 65		914 35
Do	1883			2,640 85		\$187 45	2,828 30	721 68		2,106 62
Do	1882			1,804 81			1,804 81		1,804 81	
Prosecution of crimes	1884	25	630		25,000 00		25,000 00	21,665 90		3,334 10
Do	1883			1,904 73			1,904 73	1,904 73		
Do	1882			1,981 33			1,981 33		1,981 33	
Support of convicts	1884	22	631		10,000 00		10,000 00	1,439 25		8,560 75
Do	1883			10,201 24			10,201 24	713 14		9,488 10
Do	1882			21,198 76			21,198 76	146 00	21,052 76	
Preservation of records United States courts.	1882			144 00			144 00		144 00	
Rent of building Department of Justice	1882			989 00			989 00		989 00	
Publishing supreme court reports Territory of Wyoming.	1882			1,000 00			1,000 00	819 17	180 83	
Law library of Wyoming	1882			24 00			24 00			24 00
Payment to Henry Fink, United States marshal				108 80			108 80	108 80		
Fees of supervisors of elections		R. S.	3689		18,109 42	400 00	18,509 42	18,5 9 42		
Fees of supervisors of elections prior to July 1, 1880				50 00			50 00			50 00

Expenses of United States courts 1879 and prior.....	1884	22	631	41,561 87	450,000 00	6,366 36	47,928 23	7,402 20	40,526 03
Fees of jurors United States courts.....	1883			2,867 55		6,702 25	456,702 25	456,690 00	12 25
Do.....	1882			67,085 27		47,643 33	50,510 88	17,832 15	32,678 73
Do.....	1880			742 35		528 57	67,613 84	604 00	67,009 84
Fees of witnesses United States courts.....	1884	22	631	4,145 02	600,000 00	9,874 33	609,874 33	609,599 65	274 68
Do.....	1883			58,937 45		47,355 19	51,500 21	39,766 83	11,733 38
Do.....	1882			371 10		4,229 04	63,166 49	1,427 01	61,739 48
Do.....	1881*					194 25	194 25	194 25	
Support of prisoners United States courts.....	1880					371 10	371 10		371 10
Do.....	1884	22	631	89,229 56	300,000 00	6,541 03	306,541 03	232,255 69	74,285 34
Do.....	1883			62,244 24		21,134 93	110,364 49	33,072 21	77,292 28
Do.....	1882					5,424 31	65,668 55	4,454 88	
Do.....	1881*			1,093 00		1,697 00	1,697 00	1,697 00	
Miscellaneous expenses United States courts.....	1880					1,093 00	1,093 00		1,093 00
Do.....	1884	22	631	7,710 01	310,000 00	2,312 79	312,312 79	294,605 48	17,707 31
Do.....	1883			10,254 24		15,074 27	20,784 28	18,884 64	1,899 64
Do.....	1882					1,571 97	11,826 21	2,731 49	
Do.....	1881*					77 25	77 25	77 25	
Do.....	1880			615 99			615 99	157 91	458 08
Fees and expenses of marshals United States courts.....	1884	22	631	60,472 85	600,000 00	2,062 22	602,062 22	601,435 67	626 55
Do.....	1883			31,147 45		23,308 77	82,781 62	43,827 24	38,954 38
Do.....	1882			13,280 86		6,867 71	38,015 16	12,947 70	25,067 46
Do.....	1881						13,280 86	1,512 52	11,768 34
Do.....	1881*					645 82	645 82	645 82	
Do.....	1880			14,274 00			14,274 00	383 97	13,890 03
Fees of attorneys United States courts.....	1884	22	631	5,395 27	325,000 00		325,000 00	311,242 49	13,757 51
Do.....	1883					159 59		147 38	12 21
Do.....	1880					5,395 27	5,395 27		5,395 27
Fees of clerks United States courts.....	1884	22	631	14,860 84	160,000 00	21 30	160,000 00	127,207 12	32,792 88
Do.....	1883			20,535 00			14,882 14	14,876 85	5 29
Do.....	1882			7,814 50			20,535 00	372 40	20,162 60
Do.....	1881			7,788 73			7,814 50		7,814 50
Do.....	1880					7,788 73	7,788 73		7,788 73
Rent of court rooms United States courts.....	1884	22	631	32,221 32	50,000 00		50,000 00	37,149 20	12,850 80
Do.....	1883			20,803 40			32,221 32	16,472 43	15,748 89
Do.....	1882			360 00			20,803 40	1,404 00	
Do.....	1880					360 00	360 00	60 00	300 00
Fees of commissioners United States courts.....	1884	22	631	27,951 28	130,000 00		130,000 00	92,049 06	37,950 94
Do.....	1883			34,961 57			27,951 28	27,950 93	35
Do.....	1882			9 75			34,961 57	864 95	34,096 62
Do.....	1880					9 75	9 75		9 75
Payment of special deputy marshals at Congressional elections.....	1881*			2,145 50		4,653 00	6,803 50	90 00	6,713 50
Judgment and costs in suit of L. P. Milligen.....				802 16			802 16		802 16
Total Judiciary.....				712,162 19	3 183,559 42	209,878 14	4,105,599 75	3,253,918 66	134,304 04
									717,377 05

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
CUSTOMS.										
Collecting revenue from customs.		R. S.	3687	\$589, 737 36	\$6, 574, 665 46	\$47, 250 07	\$7, 211, 652 89	\$6, 756, 735 83	\$293, 752 93	\$161, 164 13
Collecting revenue from customs prior to July 1, 1879				125 50			125 50		125 50	
Expenses Revenue Cutter Service	1882			3, 471 01		25, 004 92	28, 475 93	163 31	28, 312 62	
Do.	1881*					320 09	320 09		320 09	
Do.	1883			3, 353 09		80, 810 27	84, 163 36	83, 611 62		551 74
Do.	1884	22	606		875, 000 00	6, 974 04	881, 974 04	880, 646 25		1, 327 79
Supplies of light-houses	1881*					31 61	31 61		31 61	
Do.	1882			16, 953 96			16, 953 96	55 68	16, 898 28	
Do.	1883			18, 320 51		22, 430 35	40, 750 86	5, 000 53		35, 750 33
Do.	1884	22	607		375, 000 00	28, 266 85	403, 266 85	394, 258 44		9, 008 41
Repairs and incidental expenses of light- houses	1881*					11 66	11 66		11 66	
Do.	1882			23, 581 93		688 17	24, 270 10		24, 270 10	
Do.	1883			25, 715 14		6, 041 20	31, 756 34	19, 862 93		11, 893 41
Do.	1884	22	607		310, 000 00	30, 405 32	340, 405 32	330, 164 36		10, 240 96
Salaries of keepers of light-houses	1882			44, 068 54			44, 068 54		44, 058 04	
Do.	1883			8, 559 58		9, 253 93	17, 813 51	10 81		17, 802 70
Do.	1884	22	606		585, 000 00	10, 797 68	595, 797 68	575, 816 36		19, 980 82
Inspecting lights	1882			1, 198 97			1, 198 97		1, 198 97	
Do.	1883			858 64		475 75	1, 334 39			1, 334 39
Do.	1884	22	607		4, 000 00		4, 000 00	3, 000 00		1, 000 00
Expenses of light-vessels	1882			12, 707 66			12, 707 66		12, 707 66	
Do.	1883			11, 633 53		10, 307 98	21, 941 51	18, 109 48		3, 832 03
Do.	1884	22	607		1214, 360 00	3, 792 06	218, 152 06	202, 621 38		15, 530 68
Expenses of fog-signals.	1882			15, 911 80		92 49	16, 004 29		16, 004 29	
Do.	1883			3, 731 44		3, 846 82	7, 578 26	1, 785 70		5, 792 56
Do.	1884	22	607		60, 000 00	3, 709 22	63, 709 22	54, 697 02		9, 012 20
Expenses of buoyage	1882			16, 487 65			16, 487 65	53 68	16, 433 97	
Do.	1883			12, 050 25		9, 081 80	21, 132 05	9, 003 21		12, 128 84
Do.	1884	22	607		325, 000 00	16, 423 15	341, 423 15	324, 849 21		16, 573 94
Repairs and preservation of public build- ings	1882			5, 864 97			5, 864 97	596 05	5, 268 92	
Do.	1883			3, 999 86			3, 999 86	3, 999 86		
Do.	1884	22	604		50, 000 00	6 54	150, 006 54	145, 083 94		4, 922 60
Furniture, and repairs of same, for public buildings	1882			2, 409 80			2, 409 80	104 60	2, 305 20	
Do.	1883			19, 989 77			19, 989 77	18, 536 74		1, 453 03

Do.....	1884	{ 22 23	612 15	.....	370,000 00	336 00	370,336 00	310,161 92	.....	60,174 08
Fuel, lights, and water for public buildings..	1882			21,696 86	.....	.....	21,696 86	578 67	21,118 19	.....
Do.....	1883			21,794 72	.....	.....	21,794 72	21,597 85	.....	196 87
Do.....	1884	{ 22 23	612 15	.....	528,000 00	49 59	528,049 59	443,574 14	.....	84,475 45
Heating apparatus for public buildings.....	1882			6,898 55	.....	.....	6,898 55	2,745 77	4,152 78	.....
Do.....	1883			1,930 79	.....	172 13	.....	2,102 92	.....	.....
Do.....	1883			15,000 00	.....	.....	15,000 00	15,000 00	.....	.....
Do.....	1884			.....	.....	.....	.....	.....	.....	.....
Do.....	1884	22	612	.....	110,000 00	.....	110,000 00	90,000 00	.....	20,000 00
Pay of assistant custodians and janitors.....	1881*			.....	.....	243 52	243 52	.....	843 52	.....
Do.....	1883			7,898 19	.....	.....	7,898 19	.....	.....	7,898 19
Do.....	1884	{ 22 23	612 15	.....	356,000 00	.....	356,000 00	340,000 00	.....	16,000 00
Marine Hospital Service.....		R. S.	3689, 4803	180,993 44	421,348 59	10,688 44	513,030 47	476,075 89	.....	36,954 58
Life Saving Service.....	1882			23,216 26	.....	541 92	23,758 18	5,960 72	17,797 46	.....
Do.....	1883			70,014 63	.....	2,523 26	72,537 89	23,435 59	.....	49,102 30
Do.....	1884	22	605	.....	798,500 00	1,635 70	800,135 70	743,822 19	.....	56,313 51
Life Saving Service, contingent expenses.....	1881*			.....	.....	1 50	1 50	.....	1 50	.....
Establishing life-saving stations.....				86,009 60	.....	800 00	86,809 60	45,004 54	.....	41,805 06
Rebuilding and improving life-saving stations.....				694 92	.....	752 47	1,447 39	.....	.....	1,447 39
Rebuilding revenue steamer William Pitt Fessenden.....				40,210 96	.....	.....	40,210 96	37,969 20	.....	2,241 76
Rebuilding revenue steamer Commodore Perry.....				73,970 00	.....	.....	73,970 00	44,527 11	.....	29,442 89
Constructing a revenue steamer.....				632 20	.....	.....	632 20	.....	.....	632 20
Constructing two steam launches.....				7,690 00	.....	.....	7,690 00	7,628 61	.....	61 39
Building or purchase of such vessels as may be required for the revenue service.....				8,164 78	.....	11,226 21	19,390 99	6 40	.....	19,384 59
Compensation in lieu of moieties.....	1882			82 14	.....	.....	82 14	.....	82 14	.....
Do.....	1883			4,610 17	.....	30 76	4,640 93	442 85	.....	4,198 08
Do.....	1884	22	612	.....	30,000 00	1 00	30,001 00	29,798 45	.....	202 55
Salaries and traveling expenses of agents at seal fisheries in Alaska.....	1882			1,114 06	.....	361 05	1,475 11	.....	1,475 11	.....
Do.....	1883			8,270 63	.....	.....	8,270 63	6,794 48	.....	1,476 15
Do.....	1884	22	612	.....	13,350 00	.....	13,350 00	7,378 21	.....	5,971 79
Standard weights and measures.....	1882			600 00	.....	.....	600 00	.....	600 00	.....
Do.....	1883			10 00	.....	.....	10 00	.....	10 00	.....
Distribution of standard weights and measures for use of colleges.....				.....	.....	65	65	.....	65	.....
Carried forward.....				1,322,233 86	12,100,24 05	345,986 17	13,768,444 08	12,483,383 50	507,781 19	777,279 39

* And prior years.

†\$25,640 and \$28,840 transferred to Treasury ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
CUSTOMS—Continued.										
Brought forward.....				\$1,322,283 86	\$12,100,224 05	\$345,986 17	\$13,768,444 08	\$12,483,383 50	\$507,781 19	\$777,279 39
Protection of sea-otter hunting-grounds and seal fisheries in Alaska.....	1882			25,000 00			25,000 00	25,000 00		
Do.....	1883			25,000 00			25,000 00			25,000 00
Do.....	1884	22	612		25,000 00		25,000 00			25,000 00
Custom-house, Boston, Mass.....				190 33			190 33			190 33
Custom-house and post-office, Fall River, Mass.....				40,007 81			40,007 81	30,905 06		9,102 75
Custom-house, Hartford, Conn.....				9,160 32		55 02	9,215 34	9,017 55		197 79
Custom-house and post-office, Albany, N. Y.....		23	15	34,739 71	55,000 00		89,739 71	49,739 71		40,000 00
Custom-house and post-office, Buffalo, N. Y.....				129,458 10			129,458 10	35,494 21		93,963 89
Barge-office building, New York.....				97 60		377 82	475 42	4 75		470 67
Marine hospital at Pittsburgh, Pa.....				7,015 24			7,015 24			7,015 24
Marine hospital at Baltimore, Md.....				100,000 00			100,000 00			100,000 00
Marine hospital at Wilmington, N. C.....				250 00			250 00			250 00
Marine hospital at Key West, Fla.....				3 26			3 26			3 26
Marine hospital, New Orleans, La.....				82,495 90			82,495 90	57,282 31		25,213 59
Custom-house, New Orleans, La.....				31,404 16			31,404 16	23,460 99		7,943 17
Custom-house, Galveston, Tex.....				62,500 00			62,500 00	20,620 60		41,879 40
Custom-house and post-office, Cincinnati, Ohio.....		23	15	479,616 71	100,000 00		579,616 71	370,675 00		208,941 71
Custom-house and post-office, Cleveland, Ohio.....				61,692 60			61,692 60	56,728 34		4,964 26
Custom-house, court-house, &c., Toledo, Ohio.....				165,259 29			165,259 29	67,546 94		97,712 35
Marine hospital, Cincinnati, Ohio.....				48,500 00			48,500 00	21,337 65		27,162 35
Custom-house, court-house, and post-office, Evansville, Ind.....				4,236 33			4,236 33	92 60		4,143 73
Custom-house, subtreasury, &c., Chicago, Ill.....				76 43		117 41	193 84	168 03		25 81
Marine hospital, Chicago, Ill.....				98 97			98 97			98 97
Bridewell dock property, Chicago, Ill.....				1,583 00			1,583 00	825 29		757 71
Marine hospital, Memphis, Tenn.....		23	15	29,084 30	30,000 00	26 00	59,110 30	32,079 64		27,030 66
Marine hospital, Cairo, Ill.....				60,000 00			60,000 00	20,767 90		39,232 10
Custom-house and post-office, Memphis, Tenn.....				95,105 00			95,105 00	60,085 92		35,019 08
Custom-house, post-office, and court-house, Nashville, Tenn.....				815 56		112 29	927 85	300 00		627 85
Custom-house, Saint Louis, Mo.....		23	15	72,327 49	25,700 00		98,027 49	71,943 79		26,083 70
Custom-house, Kansas City, Mo.....				102,192 52			102,192 52	83,917 70		18,274 82
Appraisers' stores, San Francisco, Cal.....				497 99			497 99	356 17		141 82
Marine hospital, San Francisco, Cal.....				184 25			184 25			184 25
Ram Island light-station, Maine.....				11,317 13		3,219 47	14,536 60	5,000 00		9,536 60

Beacon lights, Lake Memphremagog, Vermont			54 81			54 81		54 81	
Day beacons, Maine, New Hampshire, and Massachusetts	4,216 93					4,216 93			4,216 93
Stage Harbor light-station, Massachusetts	117 26					117 26		117 26	
Ipswich light-station, Massachusetts	61 74					61 74		61 74	
Borden's Flats light-station, Massachusetts	273 23					273 23		273 23	
Fuller's Rock and Sassafras Point light-station, Rhode Island	4,500 00					4,500 00		4,500 00	
Castle Hill fog-signal, Rhode Island	10,000 00					10,000 00		10,000 00	
Wickford Harbor light-station, Rhode Island	10,000 00					10,000 00		10,000 00	
Conimicut light-station, Rhode Island	336 41					336 41		336 41	
Saybrook beacon light, Connecticut	20,000 00					20,000 00			20,000 00
Danskammer Point fog-bell, New York	5,000 00					5,000 00	5,000 00		
Hell Gate electric lights, New York	10,000 00					10,000 00	10,000 00		
Cumberland Head light-station, New York	250 00					250 00		250 00	
Cold Spring Harbor light-station, New York	10,000 00					10,000 00			10,000 00
Thirty-Mile Point light-station, New York	10,000 00					10,000 00		10,000 00	
Prince's Bay light-station, New York	3,500 00					3,500 00		3,500 00	
Staten Island Depot, New York				4 43		4 43			4 43
Barnegat light-station, New Jersey	9,000 00			103 09		9,103 09			9,103 09
Absecon light-station, New Jersey	20,000 00			1,728 55		21,728 55			21,728 55
Horseshoe Shoal range-lights, New Jersey	2,000 00			77 63		2,077 63		2,077 63	
Great Beds light-station, New Jersey	1,039 92					1,039 92		1,039 92	
Cohansey light-station, New Jersey				363 79		363 79		363 79	
Lewes light-station, Delaware	2,058 92					2,058 92		2,058 92	
Ship John Shoal light-station, Delaware	2,952 13					2,952 13		2,952 13	
Reedy Island light-station, Delaware	200 09					200 09		200 09	
Fourteen-Foot Bank light-station, Delaware Bay	172,500 00			1,068 67		173,568 67	52,500 00		121,068 67
Five-Fathom Bank light-ship, Delaware Bay	43					43		43	
Lazaretto depot, Maryland	3,000 00			557 26		3,557 26	3,000 00		557 26
Janes Island light-station, Maryland	272 92					272 92		272 92	
Hooper's Strait light-station, Maryland	173 00					173 00		173 00	
Great Shoals light-station, Maryland	15,000 00			4,517 72		19,517 72	15,000 00		4,517 72
Sandy Point Shoal light-station, Maryland	15,000 00			190 60		15,190 60	15,000 00		190 60
Patuxent River range-lights, Maryland	10,000 00			355 28		10,355 28	10,000 00		355 28
Kent Point light-station, Maryland				42 22		42 22			42 22
Portsmouth depot, Virginia	3,500 00			1,000 00		4,500 00			4,500 00
Bell's Rock light-station, Virginia	3,313 36			5 35		3,318 71		3,318 71	
Laurel Point light-station, North Carolina	225 95					225 95		225 95	
Hilton Head and Bay Point light-station, South Carolina	307 55					307 55	45 60	261 95	
Sampit River light-station, South Carolina	3 70					3 70		3 70	
Paris Island light-station, South Carolina				118 34		118 34			118 34
Lights on the Savannah River, Georgia	16,838 00			7,886 54		24,724 54	21,838 00		2,886 54
Fog Island light-station, Georgia	34 27					34 27		34 27	
American Shoal light-station, Florida	31,334 52					31,334 52		31,334 52	
Dry Tortugas light-station, Florida	75,000 00					75,000 00			75,000 00
Repairs of iron light-houses, Florida	3,100 00			398 04		3,498 04			3,498 04
Carried forward	3,477,309 00	12,335,924 05	368,311 69	10,181,544 74	13,659,117 25	591,192 57	1,931,234 92		

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
CUSTOMS—Continued.										
Brought forward				\$3, 477, 309 00	\$12, 335, 924 05	\$368, 311 69	\$16, 181, 544 74	\$13, 659, 117 25	\$591, 192 57	\$1, 931, 234 92
Florida Reef beacons, Florida.....				10, 000 00		239 42	10, 239 42			10, 249 42
Sanibal Island light-station, Florida.....				49, 000 00		9, 062 28	58, 062 28	44, 000 00		14, 062 28
Mosquito Inlet light-station, Florida.....				55, 000 00		4, 369 53	59, 369 53	30, 000 00		29, 369 53
Cape San Blas light-station, Florida.....				35, 000 00		10, 010 12	45, 010 12	35, 000 00		10, 010 12
Dog River Bar and Choctaw Pass Channel, Alabama.....				25, 000 00			25, 000 00	500 00		24, 500 00
Re-establishment of light-houses, Texas.....				20, 000 00			20, 000 00			20, 000 00
South Pass pier lights, Mississippi River, Louisiana.....				9, 189 25			9, 189 25			9, 189 25
Trinity Shoal light-ship, Louisiana.....				3, 020 56			3, 020 56		3, 020 56	
South Pass light-station, Louisiana.....				17, 081 92			17, 081 92		17, 081 92	
Calcasieu range-light-station, Louisiana.....				1, 500 00			1, 500 00			1, 500 00
Red River lights, Louisiana.....				1, 305 09			1, 305 09			1, 305 09
Amite River light-station, Louisiana.....				1, 214 52			1, 214 52			1, 214 52
Maumee range beacons, Ohio.....				19, 000 00			19, 000 00	19, 000 00		
Sandusky Bay light-station, Ohio*.....				94 52			94 52	12 15		
Maumee Bay light-station, Ohio*.....				4, 825 78			4, 825 78		4, 825 78	
Waugosbance light-station, Michigan.....				25, 000 00			25, 000 00	25, 000 00		
Little Traverse light-station, Michigan.....				15, 000 00			15, 000 00	10, 000 00		5, 000 00
Portage River light-station, Michigan.....				1, 000 00			1, 000 00	1, 000 00		
Pier-head beacon lights on the lakes, Michi- gan.....				1, 444 74			1, 444 74	1, 444 74		
Graham Shoals bell-buoy, Michigan.....				384 32			384 32		384 32	
Stannard's Rock light-station, Michigan.....				13, 000 00			13, 000 00	13, 000 00		
Detroit River light-station, Michigan.....				57, 500 00			57, 500 00	20, 000 00		37, 500 00
Point No Point light-station, Washington Territory.....				6, 421 66			6, 421 66		6, 421 66	
Point Robinson fog-signal, Washington Ter- ritory.....				6, 500 00			6, 500 00	6, 500 00		
West Point fog-signal, Washington Terri- tory.....				6 05			6 05		6 05	
Lights, beacons, and buoys, Willamette and Columbia Rivers, Oregon.....						500 00	500 00	500 00		
Tillamook Head light-station, Oregon.....				1, 729 32			1, 729 32			1, 729 32
Racine Point light-station, Wisconsin.....				5, 018 64			5, 018 64		5, 018 64	
Re-establishment of lights, Mississippi River.....				4, 839 57			4, 839 57		4, 839 57	
Lime Point fog-signal, California.....				10, 000 00		19	10, 000 19	10, 000 00	19	

Northwest Seal Rock light-station, California.				70,000 00			70,000 00	70,000 00		5,000 00
Oakland Harbor light-station, California.				5,000 00			5,000 00			300 00
Point Firmin light-station, California.				300 00			300 00			
Piedras Blancas light-station, California.				499 94			499 94	499 94		1,367 85
Point Pinos light-station, California.				1,367 85			1,367 85			
Farallon fog-signal, California.				4 40			4 40	4 40		
Steam tender for the Atlantic coast.				6,696 75		13 30	6,710 05	20 80	6,689 25	
Survey of light-house sites.				15,538 43		248 47	15,786 90		15,786 90	
Survey of light-house sites*.	1884	22	607		10,000 00	986 25	10,986 25	3,286 25		7,700 00
Steam tender for Western river lights*.				324 47			324 47		324 47	
Fog-signal on light-ship.				521 69			521 69		521 69	
Establishment and maintenance of lights and buoys.				25,000 00			25,000 00	8,500 00		16,500 00
Laboratory of the Light-House Board.				3,000 00			3,000 00			3,000 00
Duplicate fog-signals for the coasts of the United States.				25 43			25 43		25 43	
Depot for the twelfth district.				2 09			2 09		2 09	
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.	1882			159 48			159 48	40 77	118 71	
Do.	1883			748 20		26,141 13	26,889 33	26,862 85		26 48
Do.	1884	22	607		175,000 00	243 60	175,243 60	161,500 00		13,743 60
Completing the lighting and buoyage of the Ohio River.						3,194 07	3,194 07			3,194 07
Repayment to importers excess of deposits, act August 5, 1882.				284,952 64			284,952 64	11,907 43		273,045 21
Repayment to importers excess of deposits, charges and commission cases.				97,923 09			97,923 09	177 70		97,745 39
Repayment to importers excess of deposits, act of March 3, 1881.						4,783 26	4,783 26		4,783 26	
Repayment to importers excess of deposits.	R. S.		3689		5,056,147 30	266,281 11	5,322,428 41	5,322,428 41		
Debentures, drawbacks, bounties or allowances, act June 6, 1880.				17,439 86			17,439 86			17,439 86
Debentures, drawbacks, bounties or allowances.	R. S.		3689		3,650,959 49	205,599 69	3,856,559 18	3,856,559 18		
Debentures and other charges.	R. S.		3689		54 25		54 25	54 25		
Detection and prevention of frauds upon the customs revenue.	1883			649 04		1,441 50	2,090 54	2,090 54		
Do.	1884			65,833 61			65,833 61	65,833 61		
Expenses of regulating immigration.		22	214	104,130 53	224,286 50		328,417 03	235,443 86		92,973 17
Inspection of neat cattle shipped to foreign ports.	1884	22	613	1,371 25	50,000 00	8,350 06	59,721 31	55,012 45		4,708 86
Do.	1883			912 31			912 31	912 31		
Unclaimed merchandise.	R. S.		3689		319 89		319 89	319 89		
Refunding moneys erroneously received and covered into the Treasury.	R. S.		3689		37 31		37 31	37 31		
Total.				4,578,786 00	21,502,728 79	909,775 67	26,991,290 46	23,696,061 75	661,629 77	2,633,598 94

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL.										
Salaries, office of Secretary of the Interior	1884	22	555		\$159,810 00		\$159,810 00	\$159,510 00		\$300 00
Do	1883					\$308 34	308 34			308 34
Do	1882			\$14 36			14 36		\$14 36	
Contingent expenses, Department of the In- terior	1884	22	558		101,000 00	49 32	101,049 32	87,000 00		14,049 32
Do	1883			768 92		20 00	788 92	781 14		7 78
Do	1882			2 21			2 21		2 21	
Fuel, light, &c., Department of the Interior	1883					133 33	133 33	133 33		
Do	1882			161 63			161 63		161 63	
Publishing the Biennial Register	1884	22	627		2,500 00	20	2,500 20	2,500 00		20
Rent of buildings, Department of the Interior	1884	22	559		48,760 00		48,760 00	48,760 00		
Do	1881			840 00			840 00		840 00	
Do	1882			410 00			410 00		410 00	
Library, Department of the Interior	1884	22	558		500 00		500 00	500 00		
Stationery, Department of the Interior	1884	23	15		65,393 18	3,885 35	69,278 53	62,000 00		7,278 53
Do	1883			4,405 60		1,344 52	5,750 12	5,292 27		457 85
Do	1882					166 96	166 96	39 20	127 76	
Postage, Department of the Interior	1884	22	559, 563		28,000 00		28,000 00	28,006 00		
Do	1883			140 14			140 14	138 85		1 29
Do	1882			503 00			503 00		503 00	
Postage to postal union countries	1884	22	559		5,000 00		5,000 00	2,500 00		2,500 00
Do	1883			3,000 00		80 76	3,080 76	2,840 00		240 76
Do	1882			1,720 99			1,720 99		1,720 99	
Rent of rooms for Court of Claims	1882			296 71			296 71		296 71	
Salaries, General Land Office	1884	22	556		417,650 00		417,650 00	416,650 00		1,000 00
Do	1883			182 47		6,552 30	6,734 77			6,734 77
Do	1882			1,334 74			1,334 74		1,334 74	
Contingent expenses, General Land Office	1883			52 81		3,719 19	3,772 00	3,594 02		177 98
Do	1882			325 10		6 00	331 10	12 36	318 74	
Expenses of inspectors, General Land Office	1884	22	556		10,000 00		10,000 00	7,866 31		2,133 69
Library, General Land Office	1884	22	556		1,000 00		1,000 00	1,000 00		
Maps of the United States	1884	22	556		6,000 00	373 75	6,373 75	6,373 75		
General expenses, Civil Service Commission	1884	22	559		5,000 00		5,000 00	3,500 00		1,500 00
Do	1883			2,000 00			2,000 00	1,740 33		259 67
Reproducing plats of surveys, General Land Office	1884	22	623		20,000 00	373 75	20,373 75	20,373 75		

Do	1883			6,000 00		1,960 00	7,960 00	7,958 00		2 00
Do	1882			2 50			2 50		2 50	
Publishing proclamations relating to sale of lands.....		19	357		604 12		604 12	604 12		
Salaries temporary clerks, Department of Interior.....	1882			2 95			2 95		2 95	
Packing, &c., Congressional documents.....	1883					87	87			87
Do	1882			8 79			8 79		8 79	
Salaries, office Commissioner of Indian Affairs.....	1884	22	556		88,620 00		88,620 00	88,620 00		
Do	1883					16 51	16 51			16 51
Do	1882			7 54			7 54		7 54	
Salaries temporary clerks, office Commissioner of Indian Affairs.....	1884	22	624		7,100 00		7,100 00	7,100 00		
Do	1883	23	15							
Do	1884			3 33			3 33			3 33
Do	1883									
Do	1882			300 00		126 40	426 40	425 95		45
Rent of additional buildings, Department of the Interior.....	1883									
Salaries, office Commissioner of Railroads.....	1884	22	558		14,620 00		14,620 00	14,620 00	6 68	
Do	1883					199 71	199 71	150 10		49 61
Do	1882			5 24			5 24		5 24	
Contingent expenses, office Commissioner of Railroads.....	1883					26 24	26 24	22 47		3 77
Do	1882			11 97			11 97		11 97	
Traveling expenses, office Commissioner of Railroads.....	1884	22	557		3,000 00		3,000 00	3,000 00		
Do	1883					422 30	422 30			422 30
Do	1882			660 18			660 18		660 18	
Salaries, office Bureau of Education.....	1884	22	557		44,580 00		44,580 00	44,480 00		100 00
Do	1883					235 86	235 86			235 86
Do	1882			2 36			2 36		2 36	
Contingent expenses, office Bureau of Education.....	1882			794 12			794 12	780 00	14 12	
Collecting statistics, office Bureau of Education.....	1884	22	558		2,200 00		2,200 00	1,600 00		600 00
Distributing documents, office Bureau of Education.....	1884	22	558		2,000 00		2,000 00	2,000 00		
Do	1883					23	23			23
Do	1882			53 64			53 64	53 00	64	
Library, office Bureau of Education.....	1884	22	558		1,675 00		1,675 00			
Salaries, office Commissioner of Pensions.....	1884	22	556		1,941,550 00		1,941,550 00	1,926,550 00		15,000 00
Do	1883			129,000 00		482 30	129,482 30	10,093 95		119,388 35
Do	1882			663 09			663 09		663 09	
Contingent expenses, office Commissioner of Pensions.....	1883					8 51	8 51	3 93		4 58
Do	1882			65 80			65 80		65 80	
Investigation of pension cases, office Commissioner of Pensions.....	1884	22	557		127,000 00		367,000 00	333,000 00		34,000 00
Do	1883	23	15		240,000 00					
Do	1882			36,378 37			36,378 37	527 00	35,851 37	
Carried forward.....				317,118 56	3 216,562 30	20,499 38	3,554,180 24	2,304,368 83	43,033 37	206,778 04

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—Continued.										
Brought forward.....				\$317, 118 56	\$3, 216, 562 30	\$20, 499 38	\$3, 554, 180 24	\$3, 304, 368 83	\$43, 033 37	\$206, 778 04
Additional clerks, office Commissioner of Pensions	1882			583 89			583 89		583 89	
Salaries, office Commissioner of Patents.	1884	22	557		537, 230 00		537, 230 00	535, 730 00		1, 500 00
Do	1883					3, 224 73	3, 224 73			3, 224 73
Do	1882			314 89			314 89		314 89	
Contingent expense, office Commissioner of Patents	1883					4 31	4 31	50		3 81
Do	1882			1 37			1 37		1 37	
Scientific library, office Commissioner of Patents	1884	22	557		5, 000 00		5, 000 00	5, 000 00		
Do	1882			2 09			2 09		2 09	
Plates for Patent Office Official Gazette.	1884	22	557		35, 000 00		35, 000 00	35, 000 00		
Do	1883					60	60			60
Do	1882			67 50			67 50		67 50	
Photolithographing, office Commissioner of Patents	1884	22	557		80, 000 00		80, 000 00	67, 000 00		13, 000 00
Do	1883					08	08			08
Do	1882			1 33			1 33		1 33	
Copies of drawings, office Commissioner of Patents	1883					201 21	201 21	200 94		27
Do	1882			9 70			9 70		9 70	
Illustrations for Patent Office Report for Salaries, office of Architect of the Capitol	1870			6, 000 00			6, 000 00	189 25		5, 810 75
Do	1884	22	558		17, 644 00		17, 644 00	17, 644 00		
Do	1883			599 80		443 03	1, 042 83	1, 034 90		7 93
Salaries, of employes under Architect of the Capitol.	1882			2 00			2 00	2 00		
Salaries, office of Geological Survey.	1884	22	558		34, 940 00		34, 940 00	34, 923 32		16 68
Do	1883			1, 211 54		49 50	1, 261 04			1, 261 04
Salaries, office of surveyor-general of Arizona.	1884	22	560		5, 500 00	1, 353 50	6, 853 50	6, 249 21		604 29
Do	1883					90 21	90 21			90 21
Do	1882			24 47			24 47		24 47	
Contingent expenses, office of surveyor-general of Arizona	1884	22	622		1, 500 00	168 25	1, 668 25	1, 668 25		
Do	1883					2 19	2 19			2 19
Do	1882			22 75			22 75		22 75	

Salaries, office of surveyor-general of California	1884	22	559		35,000 00		35,000 00	35,000 00		
Do	1883					12 09				12 09
Do	1882			92			92		92	
Contingent expenses, office of surveyor-general of California	1884	22	622		3,000 00		3,000 00	3,000 00		
Do	1883					15 11				15 11
Do	1882			89			89		89	
Salaries, office of surveyor-general of Colorado	1884	22	559		9,000 00		9,000 00	9,000 00		
Do	1883			260 95		52		261 47		261 47
Contingent expenses, office of surveyor-general of Colorado	1884	22	621		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Dakota	1884	22	559		11,400 00		11,400 00	11,400 00		
Do	1883					1 32		1 32		1 32
Contingent expenses, office of surveyor-general of Dakota	1884	22	621		2,000 00		2,000 00	2,000 00		
Salaries, office of surveyor-general of Florida	1884	22	559		4,800 00		4,800 00	4,800 00		
Do	1883					25		25		25
Do	1882			3 87			3 87		3 87	
Contingent expenses, office of surveyor-general of Florida	1884	22	621		1,000 00		1,000 00	1,000 00		
Do	1883					12		12		12
Do	1882			2 19			2 19		2 19	
Salaries, office of surveyor-general of Idaho	1884	22	559		5,000 00		5,000 00	5,000 00		
Do	1882			284 68			284 68		284 68	
Contingent expenses, office of surveyor-general of Idaho	1884	22	622		1,500 00		1,500 00	1,500 00		
Do	1882			3 00			3 00		3 00	
Salaries, office of surveyor-general of Louisiana	1884	22	559		15,800 00		15,800 00	15,800 00		
Do	1883			153 25		36 21	189 46	141 58		47 88
Do	1882			1 00			1 00		1 00	
Contingent expenses, office of surveyor-general of Louisiana	1884	22	621		1,000 00		1,000 00	1,000 00		
Do	1883					70		70		
Salaries, office of surveyor-general of Minnesota	1884	22	559		10,000 00		10,000 00	10,000 00		
Do	1883			194 07		103 95	298 02	5 49		292 53
Do	1882			85 64			85 64		85 64	
Contingent expenses, office of surveyor-general of Minnesota	1884	22	621		1,000 00		1,000 00	1,000 00		
Do	1883					83 67				83 67
Do	1882			169 14			169 14		169 14	
Salaries, office of surveyor-general of Montana	1884	22	560		10,500 00		10,500 00	10,500 00		
Do	1883					1 39				1 39
Do	1882			3 82			3 82		3 82	
Contingent expenses, office of surveyor-general of Montana	1884	22	622		2,000 00		2,000 00	2,000 00		
Carried forward				327,123 31	4,047,876 30	26,292 32	4,401,291 93	4,123,658 97	44,616 51	233,016 45

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
INTERIOR CIVIL—Continued.										
Brought forward				\$327, 123 31	\$4, 047, 876 30	\$26, 292 32	\$4, 401, 291 93	\$4, 123, 658 97	\$44, 616 51	\$233, 016 45
Salaries, office of surveyor-general of Nebraska and Iowa	1884	22	560		6, 000 00		6, 000 00	6, 000 00		
Do	1883			60 44		32 18	92 62	14 56		78 06
Do	1882			116 80			116 80		116 80	
Contingent expenses, office of surveyor-general of Nebraska and Iowa	1884	22	622		1, 500 00		1, 500 00	1, 500 00		
Do	1883					42 68	42 68	42 68		
Salaries, office of surveyor-general of Nevada	1884	22	559		5, 500 00		5, 500 00	5, 500 00		
Do	1883			251 17		8 63	259 80			259 80
Do	1882			369 40			369 40		369 40	
Contingent expenses, office of surveyor-general of Nevada	1884	22	622		1, 500 00		1, 500 00	1, 500 00		
Do	1882			6 43			6 43		6 43	
Salaries, office of surveyor-general of New Mexico	1884	22	559		8, 500 00		8, 500 00	8, 500 00		
Do	1882			4 28			4 28		4 28	
Contingent expenses, office of surveyor-general of New Mexico	1884	22	622		2, 500 00		2, 500 00	1, 500 00		1, 000 00
Salaries, office of surveyor-general of Oregon	1884	22	559		7, 000 00		7, 000 00	7, 000 00		
Contingent expenses, office of surveyor-general of Oregon	1884	22	622		1, 500 00		1, 500 00	1, 500 00		
Do	1883			45 95		255 35	301 30			301 30
Do	1882			21 78			21 78		21 78	
Salaries, office of surveyor-general of Utah	1884	22	560		5, 500 00		5, 500 00	5, 500 00		
Do	1883			33			33			33
Contingent expenses, office of surveyor-general of Utah	1884	22	622		1, 500 00		1, 500 00	1, 500 00		
Do	1882					32 23	32 23		32 23	
Salaries, office of surveyor-general of Wyoming	1884	22	560		6, 000 00		6, 000 00	6, 000 00		
Do	1882					2 41	2 41		2 41	
Do	1881					83	83		83	
Contingent expenses, office of surveyor-general of Wyoming	1884	22	622		1, 500 00		1, 500 00	1, 500 00		
Salaries, office of surveyor-general of Washington	1884	22	559		8, 000 00		8, 000 00	8, 000 00		

Contingent expenses, office of surveyor-general of Washington	1884	22	622		1,500 00		1,500 00	1,500 00		
Expenses of taking the census of the Territory of Minnesota						1,000 00	1,000 00		1,000 00	
Annual repairs of the Capitol	1884	22	621		54,400 00		54,400 00	54,400 00		
Do.	1883					735 00	735 00	666 57		68 43
Do.	1882			2 55			2 55		2 55	
Improving the Capitol grounds	1884	22	621		65,000 00		65,000 00	65,000 00		
Do.	1883					69	69			69
Do.	1882			1,525 47			1,525 47		1,525 47	
Lighting the Capitol and grounds	1884	22	621		30,000 00		30,000 00	28,000 00		2,000 00
Do.	1883					01	01			01
Do.	1882			436 84			436 84		436 84	
Senate stable and engine-house	1884	22	621		100 00		100 00	100 00		
Do.	1883					2 44	2 44			2 44
Fire-proof building for the Pension Office		22	627	113,306 19	150,000 00	100 00	263,406 19	186,596 34		76,809 85
Reconstructing Interior Department building		22	621	37,000 00	60,000 00	4,000 00	101,000 00	60,000 00		41,000 00
Repair of building, Department of the Interior	1884	22	621		5,780 00		5,780 00	5,780 00		
Do.	1883			780 00			780 00	780 00		
Buildings and grounds, Howard University		22	626		3,500 00		3,500 00	3,500 00		
Buildings and grounds, Government Hospital for the Insane		22	625	10,000 00	24,500 00		34,500 00	30,481 72		4,018 28
Buildings and grounds, Columbia Institution for the Deaf and Dumb		22	626		3,000 00		3,000 00	3,000 00		
Penitentiary building, Territory of Dakota				12,734 65			12,734 65	8,485 82		4,248 83
Extension of Government Printing Office				550 95			550 95	550 95		
Elevators and steam-machinery United States Senate	1883			500 00			500 00	494 67		5 33
Enlarging court-house, Washington, D. C.						338 19	338 19	338 09		10
Current expenses, Government Hospital for the Insane	1884	22	625		202,500 00		202,500 00	202,500 00		
Do.	1883			25,875 75		20	25,875 95	25,000 00		875 95
Do.	1882			3 95			3 95		3 95	
Do.	1881*					50	50		50	
Current expenses, Columbia Institution for the Deaf and Dumb		22	625		55,000 00		55,000 00	55,000 00		
Support of Freedmen's Hospital and Asylum	1884	22	626		50,000 00		50,000 00	46,500 00		3,500 00
Do.	1883			500 00			500 00	171 63		328 37
Howard University, Washington, D. C.	1884	22	626		15,000 00		15,000 00	15,000 00		
Additional accommodations Government Hospital for the Insane				60,000 00			60,000 00	46,000 00		14,000 00
Fire apparatus, Government Printing Office and Hospital for the Insane				1,000 00		314 91	1,314 91	1,000 00		314 91
Maryland Institution for Instruction of the Blind		R. S.	3689		6,791 33		6,791 33	6,791 33		
Expenses of National Academy of Science relative to Territorial surveys				350 00			350 00			350 00
Carried forward				592,566 24	4,831,447 63	33,158 57	5,457,172 44	5,026,853 33	48,139 98	382,179 13

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—Continued.										
Brought forward.....				\$592,566 24	\$4,831,447 63	\$33,158 57	\$5,457,172 44	\$5,026,853 33	\$48,139 98	\$382,179 13
Preservation of collections, National Museum	1884	22	629		96,000 00		96,000 00	95,000 00		1,000 00
Do.....	1883			7,112 82			7,112 82	7,112 82		
Preservation of collections, National Museum, Armory Building.....	1884	22	629		2,500 00		2,500 00	2,500 00		
Do.....	1883					120 17	120 17	120 17		
Furniture and fixtures, National Museum	1884	22	628		60,000 00		60,000 00	58,000 00		2,000 00
Do.....	1883					1 00	1 00	1 00		
Heating apparatus, building for the Pension Office.....	1884	22	627		40,000 00		40,000 00	2,500 00		37,500 00
Repairs of adobe palace, New Mexico.....	1884	22	629		600 00		600 00	600 00		
Expenses of the Tenth Census.....		{ 22 23	627 15	9,925 00	125,000 00		134,925 00	130,117 25		4,807 75
Protection and improvement of Yellowstone National Park.....	1884	22	626		40,000 00		40,000 00	40,000 00		
Do.....	1883			95 28			95 28	95 28		
Do.....	1882					95 28	95 28		95 28	
Expenses of the Tenth Census, printing and engraving.....	1883			3,812 80			3,812 80	3,810 08		2 72
Do.....	1882					133 53	133 53		133 53	
Settlement of claims for swamp lands and swamp-land indemnity.....	1884	22	623		15,000 00		15,000 00	14,983 27		16 73
Do.....	1883			320 27		2,172 75	2,493 02	1,925 68		567 34
Do.....	1882			144 84			144 84		144 84	
Protection and improvement of Hot Springs, Arkansas.....		19	380	44,291 18	30,944 07		75,235 25	57,960 84		17,274 41
Improvement of Hot Springs Reservation, Arkansas.....	1883			31,529 60		1,648 72	33,178 32	33,178 32		
Surveying the public lands.....	1882			23,494 42			23,494 42	22,481 56	1,012 86	
Do.....	1883			315,165 03		57 25	315,222 28	246,221 03		69,001 25
Do.....	1884	22	623		425,000 00		425,000 00	255,898 08		169,101 92
Surveying private land claims in Arizona.....	1884	22	623		8,000 00	1,206 53	9,206 53	8,131 53		1,075 00
Do.....	1883			2,750 00		21 98	2,771 98			2,771 98
Do.....	1882			3,312 02			3,312 02		3,312 02	
Surveying private land claims in California.....	1884	22	623		10,000 00	730 50	10,730 50	6,000 49		4,730 01
Do.....	1883			4,580 40		1,092 80	5,673 20	574 80		5,098 40
Do.....	1882			2,017 46		217 00	2,234 46		2,234 46	
Surveying private land claims in New Mexico	1884	22	623		8,000 00		8,000 00	4,500 00		3,500 00
Do.....	1883			6,650 00			6,650 00	2,690 83		3,959 17

Do	1882		5,944 32			5,944 32	571 21	5,373 11	
Geological Survey	1884	22	624-5	301,700 00	646 50	305,346 50	303,648 81		1,697 69
Do	1883		3,607 61		1,117 81	4,725 42	4,700 63		24 79
Illustrations for Report on Geological Survey of Territories	1881		1 54			1 54		1 54	
Examination of public surveys	1882		1,213 95			1,213 95		1,213 95	
Surveying boundary line between public lands occupied by Uncompahgre and White River Utes			500 00			500 00			500 00
Surveying boundary line, Crow Indian lands	1883		4,800 00			4,800 00	4,800 00		
Surveying agricultural lands, Crow Indian Reservation			15,000 00			15,000 00	14,723 70		276 30
Resurvey of Sioux Indian Reservation, west of Big Stone Lake, Dakota	1883		862 25			862 25			862 25
Deposits by individuals for surveying the public lands	R. S.	3689	1,268,168 75	664,111 78	10,340 43	1,942,620 96	1,136,672 35		815,948 61
Repayment for lands erroneously sold	R. S.	3689		32,699 64		32,699 64	32,699 64		
Salaries and commissions of registers and receivers	1881		13,616 98			13,616 98	1,866 50		12,250 48
Do	1881*				1,292 51	1,292 51		1,292 51	
Do	1882		7,718 04		529 93	8,247 97	2,935 71		5,312 26
Do	1883		12,439 50		7,484 39	19,923 89	14,197 81		5,726 08
Do	1884	22	622	500,000 00	5,292 90	505,292 90	491,043 64		14,244 26
Expenses of depositing public moneys	1882		1,983 35		20 00	2,003 35	1 90	2,001 45	
Do	1883		2,254 86		603 21	2,858 07	2,821 29		36 78
Do	1884	{ 22 } 23	{ 623 } 15	15,000 00	107 51	15,107 51	12,005 12		3,102 39
Contingent expenses of land officers	1881*				100 00	100 00		100 00	
Do	1880		20 91			20 91		20 91	
Do	1883		3,084 76		1,785 72	4,870 48	4,491 42		379 06
Do	1884	{ 22 } 23	{ 622 } 15	145,000 00	1,234 20	146,234 20	139,704 21		6,529 99
Depredations on public timber	1882		9 35			9 35		9 35	
Do	1883		12,345 44		1,929 52	14,274 96	14,274 72		24
Do	1884	22	623	75,000 00	113 55	75,113 55	72,998 33		2,115 22
Protecting public lands	1883		39,637 68		1,814 92	41,452 60	41,168 90		283 70
Do	1884	22	623	50,000 00		50,000 00	47,924 47		2,075 53
Indemnity of swamp lands purchased by individuals	R. S.	3689		34,252 33		34,252 33	34,252 33		
Payment to John Sherman, United States marshal			351 93			351 93			351 93
Payment to William Brindle	20	541		18,838 81		18,838 81	18,838 81		
Sale of Fort Larned military reservation, Kansas			2,246 91			2,246 91	942 00		1,304 91
Relief of F. G. Schwatka and wife	23	3		6,000 00		6,000 00	6,000 00		
Relief of M. P. Jones	23	5		24,597 75		24,597 75	24,597 75		
Relief of William L. White	23	4		1,333 33		1,333 33	1,333 33		
Carried forward			2,443,575 49	7,564,025 34	75,069 18	10,082,670 01	8,439,975 94	65,085 79	1,577,608 28

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—Continued.										
Brought forward				\$2, 443, 575 49	\$7, 564, 025 34	\$75, 069 18	\$10, 082, 670 01	\$8, 439, 975 94	\$65, 085 79	\$1, 577, 608 28
Relief of Ellen Call Long and Mary K. Bre- vard	23	6			8, 563 37		8, 563 37	8, 563 37		
Five per cent. fund of net proceeds of sales of public lands in Arkansas	R. S.	3689			3, 365 85		3, 365 85	3, 365 85		
Five per cent. fund of net proceeds of sales of public lands in Michigan	R. S.	3689			26, 115 40		26, 115 40	26, 115 40		
Five per cent. fund of net proceeds of sales of public lands in Minnesota	R. S.	3689			31, 507 06		31, 507 06	31, 507 06		
Five per cent. fund of net proceeds of sales of public lands in Oregon	R. S.	3689			5, 277 21		5, 277 21	5, 277 21		
Five per cent. fund of net proceeds of sales of public lands in Nebraska	R. S.	3689			29, 242 62		29, 242 62	29, 242 62		
Five per cent. fund of net proceeds of sales of public lands in Wisconsin	R. S.	3689			25, 748 16		25, 748 16	25, 748 16		
Five per cent. fund of net proceeds of sales of public lands in Kansas	R. S.	3689			26, 636 22		26, 636 22	26, 636 22		
Five per cent. fund of net proceeds of sales of public lands in Florida	R. S.	3689			11, 231 28		11, 231 28	11, 231 28		
Five per cent. fund of net proceeds of sales of public lands in Louisiana	R. S.	3689			22, 773 51		22, 773 51	22, 773 51		
Five per cent. fund of net proceeds of sales of agricultural lands in Colorado	R. S.	3689			4, 952 51		4, 952 51	4, 952 51		
Two per cent. fund of net proceeds of sales of public lands in Mississippi	R. S.	3689			14, 071 61		14, 071 61	14, 071 61		
Two per cent. fund of net proceeds of sales of public lands in Missouri	R. S.	3689			3, 067 55		3, 067 55	3, 067 55		
Two per cent. fund of net proceeds of sales of public lands in Alabama	R. S.	3689			3, 917 43		3, 917 43	3, 917 43		
Three per cent. fund of net proceeds of sales of public lands in Mississippi	R. S.	3689			21, 107 41		21, 107 41	21, 107 41		
Three per cent. fund of net proceeds of sales of public lands in Missouri	R. S.	3689			4, 601 32		4, 601 32	4, 601 32		
Three per cent. fund of net proceeds of sales of public lands in Alabama	R. S.	3689			5, 876 14		5, 876 14	5, 876 14		
Total				2, 443, 575 49	7, 812, 079 99	75, 069 18	10, 330, 724 66	8, 688, 030 59	65, 085 79	1, 577, 608 28

INTERNAL REVENUE.

Rebate of taxes on tobacco.....	23	2		3,750,000 00		3,750,000 00	3,535,049 42		214,950 58
Assessing and collecting internal revenue.....	1875*		535 67			535 67			535 67
Salaries and expenses of agents and subordinate officers of internal revenue.....	1881*				39	39		39	
Do.....	1881		2,061 69			2,061 69	231 08		1,830 61
Do.....	1882		47,283 49		150 00	47,433 49	476 94		46,956 55
Do.....	1883		93,894 04		8,693 31	102,587 35	91,033 96		11,553 39
Do.....	1884	22	543	2,300,000 00	1,734 50	2,301,734 50	2,285,858 03		15,876 47
Redemption of stamps.....	R. S.	3689		294,601 54	84	294,602 38	294,602 38		
Salaries and expenses of collectors of internal revenue.....	1882		25 87		41 24	67 11	62 38		4 73
Do.....	1883		22,696 04		3,532 68	26,228 72	23,459 27		2,769 45
Do.....	1884	22	543	1,975,000 00	391 22	1,975,391 22	1,830,307 55		145,083 67
Repayment of taxes on distilled spirits destroyed by casualty.....	R. S.	3221		627 30		627 30	627 30		
Refunding taxes illegally collected.....	R. S.	3689		33,424 50		33,424 50	33,424 50		
Refunding moneys erroneously received and covered into the Treasury.....	R. S.	3689		112 03		112 03	112 03		
Refunding taxes to certain citizens of Tennessee.....	22	77		449 99		449 99	449 99		
Alteration of dies, plates, and stamps.....			9,806 08		726 00	10,532 08	10,532 08		
Stamps, paper, and dies.....	1882		46,973 72			46,973 72		46,973 72	
Do.....	1883		21,244 50		4,074 10	25,318 60	14,789 76		10,528 84
Do.....	1884	22	611	500,000 00	2,467 78	502,467 78	446,328 61		56,139 17
Relief of B. F. Lonerger.....	22	106		615 61		615 61	615 61		
Relief of Ernest F. Umland.....	22	160		796 71		796 71			
Relief of Columbus F. Perry and Elizabeth H. Gilmer.....	23	4		3,000 00		3,000 00	3,000 00		
Relief of E. S. Montell, Ex.....	22	163		835 20		835 20	835 20		
Relief of Charles Kortzenborn.....	22	163		125 00		125 00			
Punishment for violation of internal-revenue laws.....	1882		23,060 38			23,060 38		23,060 38	
Do.....	1883		18,284 06		408 01	18,692 07	11,340 54		7,351 53
Do.....	1884	22	611	65,000 00		65,000 00	43,692 11		21,307 89
Allowance or drawback.....	R. S.	3689		51,249 04		51,249 04	51,249 04		
Total.....			285,865 54	8,975,836 92	22,220 07	9,283,922 53	8,678,999 49	70,034 49	534,888 55
PUBLIC DEBT.									
Redemption of:									
Gold certificates, act of March 3, 1863.....	R. S.	3689		888,840 00		888,840 00	888,840 00		
Gold certificates, act of July 12, 1882.....	R. S.	3689		24,567,140 00		24,567,140 00	24,567,140 00		
Silver certificates.....	R. S.	3689		20,005,140 00		20,005,140 00	20,005,140 00		
Certificates of deposit, act of June 8, 1872.....	R. S.	3689		27,845,000 00		27,845,000 00	27,845,000 00		
Refunding certificates, act of February 26, 1879.....	R. S.	3688		65,900 00		65,900 00	65,900 00		
Seven-thirties of 1861.....	R. S.	3689		400 00		400 00	400 00		
Carried forward.....				73,372,420 00		73,372,420 00	73,372,420 00		

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
PUBLIC DEBT—Continued.										
Brought forward					\$73,372,420 00		\$73,372,420 00	\$73,372,420 00		
Old demand notes		R. S.	3689		545 00		545 00	545 00		
Legal-tender notes		R. S.	3689		85,948,236 00		85,948,236 00	85,948,236 00		
Fractional currency		R. S.	3689		20,629 50		20,629 50	20,629 50		
One-year notes of 1863		R. S.	3689		1,200 00		1,200 00	1,200 00		
Two-year notes of 1863		R. S.	3689		800 00		800 00	800 00		
Compound-interest notes		R. S.	3689		5,960 00		5,960 00	5,960 00		
Seven-thirties of 1864 and 1865		R. S.	3689		3,350 00		3,350 00	3,350 00		
Loan of 1858		R. S.	3689		5,000 00		5,000 00	5,000 00		
Loan of February, 1861 (1881s)		R. S.	3689		55,000 00		55,000 00	55,000 00		
Oregon war debt		R. S.	3689		650 00		650 00	650 00		
Loan of July and August, 1861 (1881s)		R. S.	3689		202,650 00		202,650 00	202,650 00		
Loan of July and August, 1861 (1881s), continued at 3½ per cent.		R. S.	3689		566,250 00		566,250 00	566,250 00		
Five-twentieths of 1862		R. S.	3689		4,350 00		4,350 00	4,350 00		
Loan of 1863 (1881s)		R. S.	3689		28,700 00		28,700 00	28,700 00		
Loan of 1863 (1881s) continued at 3½ per cent.		R. S.	3689		422,550 00		422,550 00	422,550 00		
Ten-forties of 1864		R. S.	3689		72,300 00		72,300 00	72,300 00		
Five-twentieths of June, 1864		R. S.	3689		1,000 00		1,000 00	1,000 00		
Five-twentieths of 1865		R. S.	3689		1,200 00		1,200 00	1,200 00		
Consols of 1865		R. S.	3689		65,400 00		65,400 00	65,400 00		
Consols of 1867		R. S.	3689		178,850 00		178,850 00	178,850 00		
Consols of 1868		R. S.	3689		21,700 00		21,700 00	21,700 00		
Funded loan of 1881		R. S.	3689		176,650 00		176,650 00	176,650 00		
Funded loan of 1881 continued at 3½ per cent.		R. S.	3689		34,550,700 00		34,550,700 00	34,550,700 00		
Loan of 1882 (three per cents), act of July 12, 1882		R. S.	3689		64,814,600 00		64,814,600 00	64,814,600 00		
Total redemptions					260,520,690 50		260,520,690 50	260,520,690 50		
Interest on:										
Refunding certificates, act of February 26, 1879		R. S.	3689		12,250 21		12,250 21	12,250 21		
Navy pension fund		R. S.	3689		630,000 00		630,000 00	630,000 00		
Seven-thirties of 1861		R. S.	3689		72 06		72 06	72 06		
One-year notes of 1863		R. S.	3689		60 00		60 00	60 00		
Two-year notes of 1863		R. S.	3689		77 92		77 92	77 92		
Compound-interest notes		R. S.	3689		1,156 24		1,156 24	1,156 24		

Seven-thirties of 1864 and 1865	R. S.	3689	545 15		545 15	545 15		
Loan of 1858	R. S.	3689	2,750 00		2,750 00	2,750 00		
Loan of February, 1861 (1881s)	R. S.	3689	1,860 00		1,860 00	1,860 00		
Oregon war debt	R. S.	3689	48 00	345 00	393 00	48 00	345 00	
Loan of July and August, 1861 (1881s)	R. S.	3689	15,616 50		15,616 50	15,616 50		
Loan of July and August, 1861 (1881s), continued at 3½ per cent	R. S.	3689	8,372 73		8,372 73	8,372 73		
Five-twenties of 1862	R. S.	3689	796 25	51 00	847 25	847 25		
Loan of 1863 (1881s)	R. S.	3689	4,659 00		4,659 00	4,659 00		
Loan of 1863 (1881s) continued at 3½ per cent	R. S.	3689	3,394 41		3,394 41	3,394 41		
Ten-forties of 1864	R. S.	3689	6,808 47	117 50	6,925 97	6,925 97		
Five-twenties of June, 1864	R. S.	3689	6 97		6 97	6 97		
Five-twenties of 1865	R. S.	3689	2,893 94		2,893 94	2,893 94		
Consols of 1865	R. S.	3689	12,600 86	64 50	12,665 36	12,665 36		
Consols of 1867	R. S.	3689	22,494 63	45 00	22,539 63	22,539 63		
Consols of 1868	R. S.	3689	579 20		579 20	579 20		
Central Pacific stock	R. S.	3689	1,552,327 20		1,552,327 20	1,552,327 20		
Kansas Pacific stock (U. P. E. D.)	R. S.	3689	378,150 00		378,150 00	378,150 00		
Union Pacific stock	R. S.	3689	1,631,490 72		1,631,490 72	1,631,490 72		
Central Branch Union Pacific stock (A. & P. P.)	R. S.	3689	95,640 00		95,640 00	95,640 00		
Western Pacific stock	R. S.	3689	118,233 60		118,233 60	118,233 60		
Sioux City and Pacific stock	R. S.	3689	97,639 20		97,639 20	97,639 20		
Funded loan of 1881	R. S.	3689	9,444 10		9,444 10	9,444 10		
Funded loan of 1881 continued at 3½ per cent	R. S.	3689	570,149 27		570,149 27	570,149 27		
Funded loan of 1891	R. S.	3689	11,196,344 22	74 49	11,196,344 22	11,196,344 22		
Funded loan of 1907	R. S.	3689	29,518,375 31	4,160 69	29,522,536 00	29,522,536 00		
Loan of 1882 (three per cents), act of July 12, 1882	R. S.	3689	8,683,961 81	2,063 00	8,686,024 81	8,686,024 81		
Total interest			54,578,723 48	6,921 18	54,585,644 66	54,585,299 66	345 00	
Total redemption and interest			315,099,413 98	6,921 18	315,106,335 16	315,105,990 16	345 00	
INTERIOR—INDIANS.								
Pay of Indian agents	1884	22	433-434					
Do.	1883			8,464 95	493 70	8,958 65	2,736 38	7,665 87
Do.	1882			8,513 53		8,513 53	1,856 74	6,222 27
Pay of Indian agents (transfer account)	1881*	22	418	129 17	4,095 64	4,224 81		
Pay of Indian agents	1881*				1,112 58	1,112 58	1,112 58	
Do.	1879*			970 10		970 10	176 49	793 61
Pay of Indian police	1884	22	448	70,000 00	436 42	70,436 42	60,870 91	9,565 51
Do.	1883			9,218 80	976 91	10,195 71	4,642 17	5,553 54
Do.	1882			44		44		44
Pay of Indian police (transfer account)	1881*				02	02	02	
Pay of Indian police	1881*				68 00	68 00	68 00	
Carried forward				27,167 82	159,529 17	7,802 87	194,499 86	156,861 25
							7,837 81	29,800 80

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR—INDIANS—Continued.										
Brought forward				\$27, 167 82	\$159, 529 17	\$7, 802 87	\$194, 499 86	\$156, 861 25	\$7, 837 81	\$29, 800 80
Pay of interpreters	1884	22	434		20, 000 00	201 28	20, 201 28	19, 631 02		570 26
Do.....	1883			1, 980 72		487 59	2, 468 31	823 92		1, 644 39
Do.....	1882			2, 628 86		121 44	2, 750 30	1 00	2, 749 30	
Pay of interpreters..... (transfer account).....	1881*					2, 009 16	2, 009 16	2, 009 16		
Pay of interpreters	1881*					141 47	141 47		141 47	
Pay of Indian inspectors	1884	22	434		15, 000 00	494 50	15, 494 50	14, 491 80		1, 002 70
Do.....	1883			1, 738 00			1, 738 00			1, 738 00
Do.....	1882			329 67			329 67		329 67	
Traveling expenses of Indian inspectors	1884	22	434		6, 000 00	418 97	6, 418 97	5, 912 64		506 33
Do.....	1883			1, 107 17		718 08	1, 825 25	387 90		1, 437 35
Do.....	1882			503 95		55 06	559 01	21 15	537 86	
Do.....	1879*			45 00			45 00			45 00
Pay of Indian school superintendent	1884	22	434		3, 000 00		3, 000 00	3, 000 00		
Pay of Indian school inspector	1883			138 59			138 59			138 59
Traveling expenses of Indian school superin- tendent	1884	22	434		1, 500 00		1, 500 00	1, 408 50		91 50
Do.....	1883			27 62			27 62			
Buildings at agencies and repairs	1884	22	434		20, 000 00	95 19	20, 095 19	19, 877 20		217 99
Do.....	1883			2, 254 74		2, 307 67	4, 562 41	3, 706 66		855 75
Do.....	1882					194 48	194 48	194 48		
Buildings at agencies and repairs (transfer account).....	1881*					525 30	525 30	525 30		
Contingencies, Indian Department	1884	22	434		40, 500 00	965 51	41, 465 51	40, 975 27		490 24
Do.....	1883			2, 870 06		3, 254 41	6, 124 47	4, 633 00		1, 490 87
Do.....	1882			27 12		145 34	172 46	171 86	60	
Contingencies, Indian Department (transfer account).....	1881*	22	418		18 00	2, 808 00	2, 826 00	2, 826 00		
Contingencies, Indian Department	1881*					320 09	320 09		320 09	
Do.....	1880			145 10			145 10	8 50		136 60
Do.....	1879*			3 77			3 77	3 77		
Expenses of Indian commissioners	1884	22	434		2, 000 00		2, 000 00	2, 000 00		
Do.....	1883			100 00		439 10	539 10	25 95		513 15
Do.....	1882			369 47			369 47			369 47
Telegraphing and purchase of Indian sup- plies	1884	22	449		26, 109 97	170 05	26, 280 02	26, 279 00		1 02
Do.....	1882			941 48		81 25	1, 022 73	86 05	936 68	

Telegraphing and purchase of Indian supplies (transfer account).....	1881*					12 24	12 24	12 24		
Telegraphing and purchase of Indian supplies.....	1881*					6 49	6 49		6 49	
Do.....	1883			4,914 91		180 64	5,045 55	5,043 75		1 80
Transportation of Indian supplies.....	1884	22	450		275,000 00	1,681 06	276,681 06	227,027 22		49,653 84
Do.....	1883			32,320 51		6,207 21	38,527 72	17,792 02		20,735 70
Do.....	1882			15,106 72		57 93	15,164 65	15,164 65		
Do.....	1881			1,154 03			1,154 03	1,154 03		
Transportation of Indian supplies (transfer account).....	1881*					2,413 08	2,413 08	2,413 08		
Transportation of Indian supplies.....	1881*					159 79	159 79		159 79	
Do.....	1880			1,940 74			1,940 74	823 25		1,117 49
Do.....	1879*			463 15			463 15	53 60		409 55
Vaccination of Indians.....	1884	22	449		800 00		800 00	201 00		599 00
Do.....	1883			94 25			94 25	35 00		59 25
Do.....	1882			69 65			69 65		69 65	
Fulfilling treaties with—										
Apaches, Kiowas, and Comanches.....		22	435	13,511 81	30,000 00	1,226 72	44,738 53	35,850 50		8,888 03
Arapahoes and Cheyennes of Upper Arkansas River.....				406 29		622 28	1,028 57			1,028 57
Cheyennes and Arapahoes.....		22	435	15,537 13	20,000 00		35,537 13	32,575 00		2,962 13
Chickasaws.....		22	435		3,000 00		3,000 00	3,000 00		
Chippewas, Bois Forte band.....		22	435	20,814 59	14,100 00	594 70	35,509 29	13,032 54		22,476 75
Chippewas of Lake Superior.....				11			11			11
Chippewas of the Mississippi.....		22	435	29 45	21,000 00	2,168 00	23,197 45	23,168 00		29 45
Chippewas, Pillagers, and Lake Winnebagoish bands.....		22	435	2,297 43	22,666 66	1,390 47	26,354 56	20,396 12		5,958 44
Chippewas of Red Lake and Pembina tribe of Chippewas.....				2,655 64		5 78	2,661 42			2,661 42
Chippewas of Saginaw, Swan Creek, and Black River.....				313 61			313 61			313 61
Choctaws.....		22	435	7,500 00	30,032 89		37,532 89	37,532 89		
Choctaws and Chickasaws.....				8,356 69			8,356 69	6,589 10		1,767 59
Confederated tribes and bands in Middle Oregon.....				204 93			204 93	100 00		104 93
Creeks.....		22	435		69,968 40		69,968 40	69,968 40		
Crows.....		22	435	46,617 92	30,000 00	402 50	77,020 42	45,144 80		31,875 62
Delawares.....				50			50			50
Iowas.....		22	438	6 44	2,875 00	316 08	3,197 52	2,076 02		1,121 50
Kansas.....		22	438	2,104 73	10,000 00	280 50	12,385 23	9,672 04		2,715 19
Kickapoos.....		22	438	665 81	4,679 05	371 25	5,716 11	3,563 99		2,152 12
Makahs.....				257 74			257 74			257 74
Miamis of Eel River.....		22	439	236 59	1,100 00		1,336 59	1,023 61		312 98
Miamis of Indiana.....				14,536 99		454 18	14,991 17	7,599 32		7,391 85
Miamis of Kansas.....		22	438	127 38	1,768 29	8 55	1,904 22	878 12		1,026 10
Navajoes.....						1 18				1 18
Nez Percés.....				7,269 30		229 38	7,498 68	3,450 10		4,048 58
Carried forward.....				241,894 18	830,647 43	42,496 82	1,115,038 43	891,229 99	13,089 41	210,719 03

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR—INDIANS—Continued.										
Brought forward.....				\$241,894 18	\$830,647 43	\$42,496 82	\$1,115,038 43	\$891,229 99	\$13,089 41	\$210,719 03
Fulfilling treaties with—										
Omahas.....		22	439	7,814 96	10,000 00	110 31	17,925 27	9,239 83		8,685 44
Osages.....		22	439	3,851 25	18,456 00	143 57	22,450 82	22,186 50		264 32
Otoes and Missourias.....		22	440	50	5,000 00	21 70	5,022 20	4,675 23		346 97
Pawnees.....		22	440	4,576 83	30,000 00	691 36	35,268 19	30,490 85		4,777 34
Poncas.....		22	440	1,817 69	8,000 00	4 43	9,822 12	6,587 31		3,234 81
Pottawatomes.....		28	440-1	865 77	20,647 65	1 09	21,514 51	20,513 34		1,001 17
Pottawatomes of Huron.....		22	441		400 00		400 00	400 00		
Quapaws.....		22	441	228 44	1,000 00		1,228 44	1,063 62		164 82
Sacs and Foxes of the Mississippi.....		22	441	4,922 72	51,000 00	3,959 91	59,882 63	48,447 25		11,435 38
Sacs and Foxes of the Missouri.....		22	441		7,870 00	3 70	7,873 70	7,873 70		
Seminoles.....		22	441-2		28,500 00		28,500 00	28,500 00		
Senecas.....		22	442		3,690 00	1,580 00	5,270 00	3,640 00		1,630 00
Senecas of New York.....		22	442		11,902 50	333 09	12,235 59	11,902 50		333 09
Shawnees.....		22	442	272 96	5,000 00		5,272 96	5,000 00		272 96
Eastern Shawnees.....		22	443	1,300 52	1,030 00	50 81	2,381 33	673 23		1,708 10
Shoshones.....		22	443	1,025 86	11,000 00	405 38	12,431 24	9,001 52		3,429 72
Sioux of Dakota.....				248 83			248 83			248 83
Sioux of Yankton tribe.....		22	444	6,784 58	25,000 00	198 88	31,983 46	18,839 09		13,144 37
Sisseton, Wahpeton, and Santee Sioux, of Lake Traverse and Devil's Lake.....				2,562 51		3,803 58	6,366 09	6,047 80		318 29
Six Nations of New York.....		22	443	204 86	4,500 00	1,182 86	5,887 72	5,675 53		212 19
S'Klallams.....				584 75			584 75			584 75
Snakes, Wa-pah-pee tribe.....				536 51			536 51			536 51
Winnebagoes.....		22	445	201,153 57	44,162 47	479 60	245,795 64	74,068 37		171,727 27
Wyandottes.....				288 80			288 80			288 80
Yakamas.....				13,090 26			13,090 26	5,243 48		7,846 78
Cherokees, proceeds of diminished-re- serve lands in Kansas.....				724,137 41			724,137 41			724,137 41
Cherokees, proceeds of school lands.....				860 34			860 34			860 34
Cherokees, proceeds of lands.....		R. S.	2093-6		40,000 00		40,000 00	40,000 00		
Kansas, proceeds of lands.....				32,203 18			32,203 18			32,203 18
Menomonees, proceeds of lands.....				6,255 69			6,255 69	5,909 53		346 16
Miamies of Kansas, proceeds of lands.....		R. S.	2093-6	579 24	14,392 17		14,971 41	1,757 57		13,213 84
Omahas, proceeds of lands.....				712 26			712 26			712 26
Otoes and Missourias, proceeds of lands.....				219,503 45			219,503 45			219,503 45
Pawnees, proceeds of lands.....				471,855 68			471,855 68	302,026 22		169,229 46

Pottawatomies, proceeds of lands			32,767 63			32,767 63	182 69		32,584 94
Sacs and Foxes of Missouri, proceeds of lands			19,420 18		148 30	19,568 48	2,737 06		16,831 42
Shawnees, proceeds of lands			1,270 56			1,270 56			1,270 56
Winnebagoes, proceeds of lands			20,621 61			20,621 61			20,621 61
Claims of settlers on Round Valley Indian Reservation			594 37			594 37			594 37
Proceeds of Choctaw orphan reservation	R. S.	2093-6	482 88	1,125 16		1,608 04	1,608 04		
Proceeds of New York Indian lands in Kansas			2,873 63		1,184 43	4,058 06			4,058 06
Proceeds of Sioux reservations in Minnesota and Dakota			195,619 49		5,905 37	201,524 86	89,654 44		111,870 42
Civilization fund	R. S.	2093-6	18,686 30	2,369 63	4,092 33	25,148 26	6,924 24		18,224 02
Interest on Cherokee asylum fund	R. S.	2093-6		3,207 36		3,207 36	3,207 36		
Interest due Cherokees on lands sold to Osages	R. S.	2093-6		36,206 88		36,206 88	36,206 88		
Cherokee asylum fund			64,147 17			64,147 17			64,147 17
Cherokee national fund			427,242 20			427,242 20			427,242 20
Interest on Cherokee national fund	R. S.	2093-6		30,760 42		30,760 42	30,760 42		
Interest on Cherokee national fund	1884	22	450	26,060 00		26,060 00	26,060 00		
Interest on Cherokee school fund	R. S.	2093-6		26,006 44		26,006 44	26,006 44		
Interest on Cherokee school fund	1884	22	450	2,410 00		2,410 00	2,410 00		
Cherokee school fund			457,903 72			457,903 72			457,903 72
Cherokee orphan fund			228,835 43			228,835 43			228,835 43
Interest on Cherokee orphan fund	R. S.	2093-6		12,775 16		12,775 16	12,775 16		
Interest on Chickasaw national fund	R. S.	2093-6	2,500 00	48,469 28		50,969 28	48,469 28		2,500 00
Interest on Chickasaw national fund	1884	22	450	19,820 00		19,820 00	19,820 00		
Chickasaw national fund			959,678 82			959,678 82			959,678 82
Interest on Chickasaw incompetent fund	R. S.	2093-6		100 00		2,200 00	2,200 00		
Chippewa and Christian Indians			42,560 36			42,560 36			42,560 36
Interest on Chippewa and Christian Indians	R. S.	2093-6	81	2,128 02	16 77	2,145 60	2,128 02		17 58
Choctaw school fund			49,472 70			49,472 70			49,472 70
Interest on Choctaw school fund	R. S.	2093-6		2,473 64		2,473 64	2,473 64		
Choctaw general fund			3,689 00			3,689 00			3,689 00
Interest on Choctaw general fund	R. S.	2093-6		184 44		184 44	184 44		
Do	1884	22	450	27,000 00		27,000 00	27,000 00		
Choctaw orphan fund	R. S.	2093-6		1,608 04		1,608 04	1,608 04		1,608 04
Creek orphan fund					114 74	114 74			114 74
Interest on Creek orphan fund					383 27	383 27			383 27
Delaware general fund			673,894 64			673,894 64			673,894 64
Interest on Delaware general fund	R. S.	2093-6		36,651 74	5,772 16	42,423 90	42,423 90		
Do	1884	22	450	8,930 00		8,930 00	8,930 00		
Delaware school fund			11,000 00			11,000 00			11,000 00
Interest on Delaware school fund	R. S.	2093-6		550 00		10,983 89	10,983 89		10,983 89
Iowa fund			116,543 37			116,543 37			116,543 37
Interest on Iowa fund	R. S.	2093-6	2,638 66	5,827 16	97 28	8,563 10	6,543 00		
Do	1884	22	450	3,520 00		3,520 00	3,520 00		2,020 10
Kansas school fund			27,174 41			27,174 41			27,174 41
Interest on Kansas school fund	R. S.	2093-6	13,432 78	1,358 72		14,791 50	6,023 63		8,767 87
Carried forward			5,335,718 21	1,471,740 31	73,181 74	6,880,640 26	1,967,641 10	13,089 41	4,899,909 75

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
INTERIOR—INDIANS—Continued.										
Brought forward.....				\$5,335,718 21	\$1,471,740 31	\$73,181 74	\$6,880,640 26	\$1,967,641 10	\$13,089 41	\$4,899,909 75
Kaskaskia, Peoria, Wea, and Piankeshaw fund.....				2,700 92			2,700 92			2,700 92
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw fund.....					135 04		135 04			135 04
Do.....	1884	R. S. 22	2093-6 450		4,801 00		4,801 00	4,801 00		
Kaskaskia, Peoria, Wea, and Piankeshaw school fund.....				20,711 97			20,711 97			20,711 97
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw school fund.....				555 77	1,035 68	215 96	1,807 41	347 20		1,460 21
Do.....	1884	R. S. 22	2093-6 450		1,449 00		1,449 00			1,449 00
Do.....	1883			954 00			954 00	951 25		2 75
Do.....	1882			383 75			383 75	383 75		
Kickapoo general fund.....				128,571 78			128,571 78			128,571 78
Interest on Kickapoo general fund.....				2,416 55	6,428 58	38 24	8,883 37	6,735 42		2,147 95
L'Anse and Vieux de Sert Chippewa fund.....				20,000 00			20,000 00			20,000 00
Interest on L'Anse and Vieux de Sert Chippewa fund.....				1,022 54	1,000 00	7 75	2,030 29			2,030 29
Menomonee fund.....				134,039 38			134,039 38			134,039 38
Interest on Menomonee fund.....				4,477 97	6,701 96	155 50	11,335 43	7,375 29		3,960 14
Do.....	1884	R. S. 22	2093-6 450		950 00		950 00	950 00		
Osage fund.....				3,516,820 39	353,491 49		3,870,311 88			3,870,311 88
Interest on Osage fund.....				373,199 97	162,429 66	687 93	536,317 56	166,500 80		369,816 76
Osage school fund.....				119,911 53			119,911 53			119,911 53
Interest on Osage school fund.....				3,088 21	5,995 58	408 60	9,492 39	3,778 81		5,713 58
Interest on Otoe and Missouri fund.....				7,844 10	10,979 50	1,177 16	20,000 76	13,116 58		6,884 18
Ottawa and Chippewa fund.....				16,956 25			16,956 25			16,956 25
Interest on Ottawa and Chippewa fund.....				37,084 51	847 32		37,932 33			37,932 33
Do.....	1884	R. S. 22	2093-6 450		230 00		230 00			230 00
Do.....	1883			230 00			230 00			230 00
Do.....	1882			230 00			230 00		230 00	
Ponca fund.....				70,000 00			70,000 00			70,000 00
Interest on Ponca fund.....				34 78	3,500 00	29 66	3,564 44	3,500 00		64 44
Pottawatomie education fund.....				72,993 93			72,993 93			72,993 93
Interest on Pottawatomie education fund.....				1,785 52	3,849 70	493 65	6,128 87	3,480 94		2,647 93
Pottawatomie general fund.....				89,618 57			89,618 57			89,618 57
Interest on Pottawatomie general fund.....				31,823 87	4,480 92		36,304 79	7,130 00		29,174 79
Pottawatomie mills fund.....				17,482 07			17,482 07			17,482 07
Interest on Pottawatomie mills fund.....				332 05	874 10		1,206 15	398 44		807 71

Sacs and Foxes of the Mississippi fund.....			55,058 21			55,058 21			55,058 21
Interest on Sacs and Foxes of the Mississippi fund.....	R. S.	2093-6	8,497 63	2,752 90		11,250 53	11,250 53		
Sacs and Foxes of the Missouri fund.....			21,659 12			21,659 12			21,659 12
Interest on Sacs and Foxes of the Missouri fund.....	R. S.	2093-6	3,087 32	1,082 96		4,170 28			4,170 28
Seneca fund.....			40,979 60			40,979 60			40,979 60
Interest on Seneca fund.....	R. S.	2093-6		2,048 98	1,024 49	3,073 47	2,048 98		1,024 49
Seneca fund, Tonawanda band.....			86,950 00			86,950 00			86,950 00
Interest on Seneca fund, Tonawanda band.....	R. S.	2093-6	4,366 91	4,347 50	478 87	9,193 28	4,347 50		4,845 78
Seneca and Shawnee fund.....			15,140 42			15,140 42			15,140 42
Interest on Seneca and Shawnee fund.....	R. S.	2093-6	18 43	757 02	209 11	984 56	775 45		209 11
Shawnee fund.....			1,985 65			1,985 65			1,985 65
Interest on Shawnee fund.....	R. S.	2093-6	250 27	99 28		355 55			355 55
Eastern Shawnee fund.....			9,160 19			9,160 19	81 07		9,079 12
Interest on Eastern Shawnee fund.....	R. S.	2093-6	26 10	453 96	58 91	538 97	480 06		58 91
Shoshone and Bannock fund.....			6,000 00			6,000 00			6,000 00
Interest on Shoshone and Bannock fund.....	R. S.	2093-6	148 36	300 00		448 36			448 36
Stockbridge consolidated fund.....			75,886 04			75,886 04			75,886 04
Interest on Stockbridge consolidated fund.....	R. S.	2093-6		3,794 30	144 71	3,939 01	3,939 01		
Ute five per cent. fund.....			500,000 00			500,000 00			500,000 00
Interest on Ute five per cent. fund.....	R. S.	2093-6	15,362 35	25,000 00	164 48	40,526 83	4,312 20		36,214 63
Ute four per cent. fund.....			1,250,000 00			1,250,000 00			1,250,000 00
Interest on Ute four per cent. fund.....	R. S.	2093-6	06	50,000 00	1,959 08	51,959 14	43,459 09		8,500 05
Payment to North Carolina Cherokees.....	R. S.	2093-6	35,887 49	1,780 95		37,668 44	1,977 22		35,691 22
Incidental expenses Indian service in—									
Arizona.....	1884	22	447	22,000 00	260 41	22,260 41	20,644 10		1,616 31
Do.....	1883				2,130 09	2,321 73	1,340 79		980 94
Do.....	1882			1,450 57	791 03	2,241 60	117 22	2,124 38	
Do.....	1881*				438 62	438 62		438 62	
California.....	1884	22	447	29,000 00	52 17	29,052 17	25,560 43		3,491 74
Do.....	1883			48 45	171 10	219 55	28 76		190 79
Do.....	1882			897 20	10 06	907 26		907 26	
Do.....	1881*	22	418	1 00	13,140 93	3,141 93	3,141 93		
Do..... (transfer).....					47 82			47 82	
Colorado.....	1884	22	447	1,500 00		1,500 00	1,458 44		41 56
Do.....	1883			259 35		259 35			9 35
Do.....	1882			598 18	309 65	907 83	108 97	798 86	
Dakota.....	1884	22	447	5,000 00	346 95	5,346 95	4,690 55		656 40
Do.....	1883			153 69	686 41	840 10	150 44		689 66
Do.....	1882			3,274 34	150 00	3,424 34	150 00	3,274 34	
Do.....	1881*				240 65	240 65		240 65	
Do..... (transfer).....					428 47	428 47			
Do.....	1879*			110 60		110 60	57 60		53 00
Do.....	1884	22	447	1,000 00		1,000 00	964 00		36 00
Do.....	1883			275 50	61 95	337 45			337 45
Do.....	1882			1,896 94	2 50	1,899 44		1,899 44	
Do.....	1881*				28	28		28	
Carried forward.....			12,150,615 20	2,191,839 19	89,704 93	14,432,159 32	2,318,853 39	23,051 06	12,090,254 87

* And prior years.

† This amount, repayment, was transferred from war ledger.

REGISTER.

533

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriation July 1, 1883.	Appropri- ations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year, 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropri- ations June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR—INDIANS—Continued.										
Brought forward				\$12, 150, 615 20	\$2, 191, 839 19	\$89, 704 93	\$14, 432, 159 32	\$2, 318, 853 39	\$23, 051 06	\$12, 090, 254 87
Incidental expenses Indian service in—										
Montana	1884	22	447		5, 000 00	100 00	5, 100 00	5, 100 00		
Do.	1883			1, 145 65		1, 347 75	2, 493 40	553 20		1, 940 20
Do.	1882			1, 076 53		194 10	1, 270 63		1, 270 63	
Do.	1881*					3 98	3 98		3 98	
Do. (transfer)	1881*					3 98	3 98	3 98		
Nevada	1884	22	447		13, 000 00		13, 000 00	12, 600 73		399 27
Do.	1883			77 80		225 81	303 61	90 00		213 61
Do.	1882			3 68			3 68		3 68	
Do.	1881					4 13	4 13		4 13	
New Mexico,	1884	22	447		5, 000 00	167 32	5, 167 32	5, 089 53		77 79
Do.	1883			25 00		424 70	449 70			449 70
Do.	1882			436 06		5 50	441 56	273 50	168 06	
Do.	1881*					2 79			2 79	
Do.	1879*			92 96			92 96			92 96
Oregon	1884	22	448		22, 000 00		22, 000 00	16, 555 59		5, 444 41
Do.	1883			1, 813 70		650 29	2, 463 99	1, 275 20		1, 188 79
Do.	1882			9 25		79 55	88 80		88 80	
Do.	1881*					7 00	7 00		7 00	
Do.	1881†					231 30	231 30	231 30		
Utah	1884	22	448		10, 000 00	89 15	10, 089 15	9, 539 13		550 02
Do.	1883			118 03		479 38	597 41	60 50		536 91
Do.	1882					299 40	299 40		299 40	
Washington.	1884	22	448		15, 000 00	336 02	15, 336 02	14, 031 27		1, 304 75
Do.	1883			18 16		687 81	705 97	50 50		655 47
Do.	1882			200 70			200 70	19 50	181 20	
Do.	1881*					23	23		23	
Do. (transfer)	1881*					200 36	200 36	200 36		
Wyoming	1884	22	448		1, 500 00	52 24	1, 552 24	600 00		952 24
Do.	1883			1, 791 65		14 70	1, 806 35			1, 806 35
Do.	1882			893 73		2 42	896 15		896 15	
Support of Apaches, Kiowas, and Comanches.	1884	22	435		22, 700 00		22, 700 00	22, 700 00		
Do.	1883			119 50		445 59	565 09			565 09
Do.	1882			106 18		2 91	109 09	1 50	107 59	
Do.	1881*					349 75	349 75		349 75	

Support of Apaches of Arizona and New Mexico	1882			11,886 85		11 35	11,908 20	76 80	11,831 40	
Do	1881			9,566 00			6,566 00	6,517 37		48 63
Do	1881*					240 96	240 96		240 96	
Do	1880*			368 50			368 50	368 50		
Support of Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1884	22	445		413,000 00	861 41	413,861 41	382,594 49		31,266 92
Do	1883			3,159 57		819 05	3,978 62	3,239 57		739 05
Do	1882					55 50	55 50		55 50	
Do	1881*					40	40	40		
Support of Arickarees, Gros Ventres, and Mandans	1884	22	446		38,000 00	505 11	38,505 11	37,856 42		648 69
Do	1883			1,469 20		869 38	2,278 58	139 00		2,139 58
Do	1882			1,598 01			1,598 01		1,598 01	
Support of Assinaboines in Montana	1884	22	446		15,000 00	132 13	15,132 13	14,977 27		154 86
Do	1883			81 36		65 89	147 25			147 25
Do	1882			76 67			76 67		76 67	
Support of Blackfeet, Bloods, and Piegans	1884	22	446		35,000 00	728 02	35,728 02	34,792 65		935 37
Do	1883			325 01		990 99	1,316 00	325 00		991 00
Do	1882			1,391 25			1,391 25		1,391 25	
Support of Cheyennes and Arapahoes	1884	22	435		20,600 00		20,600 00	20,565 75		34 25
Do	1883			1 90			1 90			1 90
Do	1882			125 10			125 10		125 10	
Do	1881*					751 01	751 01	751 01		
Support of Chippewas of Lake Superior	1884	22	446		15,000 00	4 25	15,004 25	12,995 73		2,008 52
Do	1883			21		202 31	202 52			202 52
Do	1882			350 82			350 82	17 50	333 32	
Do	1881*					301 00	301 00		301 00	
Support of Chippewas of the Mississippi	1884	22	435-6		4,000 00		4,000 00	3,816 47		183 53
Do	1883			2 92		55 41	58 33			58 33
Do	1882			877 33		14 95	892 28		892 28	
Do	1881*					375 43	375 43	375 43		
Support of Chippewas, Pillagers, and Lake Winnebagoish bands	1884	22	436		2,500 00		2,500 00	2,401 84		98 16
Do	1883					232 04	232 04			232 04
Do	1882			701 81			701 81		701 81	
Support of Chippewas of Red Lake and Pembina tribes	1884	22	446		15,000 00	383 97	15,383 97	15,240 03		143 94
Do	1883					319 97	319 97			319 97
Do	1882			1,137 24		29 10	1,166 34		1,166 34	
Support of Chippewas of Turtle Mountain band	1884	22	449		9,000 00		9,000 00	7,564 23		1,435 77
Do	1883						595 90			595 90
Do	1884			595 90						
Support of Chippewas on White Earth Reservation	1884	22	446		8,000 00		8,000 00	7,922 44		77 56
Carried forward				12,189,269 43	2,861,139 19	104,002 72	15,154,411 34	2,960,367 08	45,148 09	12,148,896 17

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 3, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR—INDIANS—Continued.										
Brought forward				\$12, 189, 269 43	\$2, 861, 139 19	\$104, 002 72	\$15, 154, 411 34	\$2, 960, 367 08	\$45, 148 09	\$12, 148 896 17
Support of Chippewas on White Earth Res- ervation	1883			33 06		85 89	118 95	116 00		2 95
Do	1882			530 30			530 30		530 30	
Support of confederated tribes and bands in Middle Oregon	1884	22	446		7, 000 00	32 59	7, 032 59	7, 002 08		30 51
Do	1883			93 67		426 71	520 38	135 00		385 38
Do	1882			87 64			87 64		87 64	
Support of Crows	1884	22	437		75, 000 00	715 67	75, 715 67	74, 659 26		1, 052 41
Do	1883					432 87	432 87			432 87
Do	1882			18, 537 35		22 82	18, 560 17		18, 560 17	
Do	1881*					307 97	307 97		307 97	
Support of D'Wamish and other allied tribes in Washington	1884	22	446		8, 000 00	50	8, 000 50	7, 022 62		977 88
Do	1883			3, 072 16		462 14	3, 534 30	3, 422 84		111 46
Do	1882			428 40			428 40		428 40	
Do	1881*					10 00	10 00		10 00	
Support of Flatheads and other confederated tribes	1884	22	446		13, 000 00		13, 000 00	12 947 93		52 07
Do	1883			1, 646 46		123 17	1, 769 63			1, 769 63
Do	1882			1 51			1 51		1 51	
Support of Gros Ventres in Montana	1884	22	446		18, 000 00	268 47	18, 268 47	18, 243 98		24 49
Do	1883			1, 553 43		151 30	1, 704 73	1, 546 77		157 96
Do	1882			780 27			780 27		780 27	
Support of Indians in Arizona and New Mex- ico	1884	22	445		300, 000 00	239 73	300, 239 73	273, 039 97		27, 199 76
Support of Indians of Central Superintend- ency	1884	22	446		18, 000 00	185 09	18, 185 09	13, 696 33		4, 488 76
Do	1883			95 55		165 22	260 77	123 75		137 02
Do	1882			758 79			758 79		758 79	
Do	1881*					174 74	174 74	174 74		
Support of Indians of Fort Hall Reservation	1884	23	446		20, 000 00	2, 230 64	22, 230 64	19, 943 42		2, 287 22
Do	1883			2, 995 20		188 05	3, 183 25	1, 366 26		1, 816 99
Support of Indians of Fort Peck Agency	1884	22	446		70, 000 00	762 34	70, 762 34	69, 234 06		1, 528 28
Do	1883			3, 783 00		188 43	3, 971 43	3, 586 04		385 39
Do	1882			1, 380 92			1, 380 92		1, 380 92	
Support of Indians in Idaho	1882			959 29		41 50	1, 000 79		1, 000 79	

Support of Indians of Klamath Agency	1884	22	446		6,000 00		6,000 00	5,834 81		185 19
Do	1883			565 02		99	566 01			566 01
Support of Indians of Lemhi Agency	1884	22	446		19,000 00	179 54	19,179 54	17,828 40		1,851 14
Do	1883			1,070 80		220 74	1,291 54	1,037 97		253 57
Support of Indians of San Carlos Reservation	1883			32,540 15		967 49	33,507 64	31,616 40		1,891 24
Support of Indians in Southeastern Oregon	1882			25 00			25 00		25 00	
Support of Indian schools	1884	22	448		400,000 00	1,908 27	401,908 27	302,120 03		92,788 24
Support of Indian school near Arkansas City	1884	22	449		20,000 00		20,000 00	20,000 00		
Support of Indian school at Carlisle, Pa.	1884	22	448		68,500 00	10,986 40	79,486 40	79,486 40		
Do	1883					80 00	80 00	80 00		
Support of Indian schools at Forest Grove, Oreg.	1884	22	448		30,000 00	270 00	30,270 00	30,000 00		270 00
Do	1883			11,288 56		1,602 72	12,891 28	6,411 48		6,479 80
Support of Indian school at Genoa, Nebr.	1884	22	449		20,000 00		20,000 00	14,300 26		5,699 74
Support of Indian children at Hampton School, Va.	1884	22	448		16,700 00		16,700 00	14,972 48		1,727 52
Do	1883			2,162 24			2,162 24	1,369 40		792 84
Support of Indian children at schools and in private families				100,501 04		7,670 54	108,171 58	42,796 96		65,374 62
Support of Indian children at schools in States	1884	22	449		75,000 00		75,000 00	35,939 88		39,060 12
Do	1883			12,872 63			12,872 63	4,451 87		8,420 76
Support of Jicarilla and Mescalero Apaches, including Mescaleros	1883			5,240 96		260 27	5,501 23	124 95		5,376 28
Support of Kansas Indians	1884	22	446		5,000 00		5,000 00	4,999 96		04
Do	1883					122 31	122 31			122 31
Do	1882			105 26			105 26		105 26	
Do	1881*					3 47	3 47		3 47	
Support of Kickapoos	1884	22	438		6,000 00	13 29	6,013 29	5,065 71		947 58
Do	1883			2,661 95		3 80	2,665 75	556 40		2,109 35
Do	1882			11 65			11 65		11 65	
Do	1881*					838 27	838 27	838 27		
Support of Klamaths and Modocs	1884	22	438		6,100 00		6,100 00	6,083 78		16 22
Do	1883			23 00		3 59	26 59			26 59
Do	1881*					73			73	
Support of Makahs	1884	22	446		5,000 00	687 99	5,687 99	3,495 91		2,192 08
Do	1883			888 38		45 00	933 38	254 04		679 34
Do	1881*					67 18	67 18		67 18	
Support of Menomonees	1884	22	446		5,000 00		5,000 00	4,993 51		6 49
Do	1883					798 20	798 20			798 20
Do	1882			422 41			422 41		422 41	
Support of mixed Shoshones, Bannocks, and Sheepeaters	1882			295 37			295 37		295 37	
Do	1881*					24 28	4 28		4 28	
Do (transfer account)	1881*					1 25		21 25		
Support of Modocs in Indian Territory	1884	22	447		5,000 00	4 92	5,004 92	4,525 94		478 98
Do	1883			18 60			18 60			18 60
Carried forward				12,396,699 45	4,077,439 19	137,979 80	16,612,118 44	4,112,834 19	69,930 20	12,429,354 05

*And prior years.

REGISTER.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
INTERIOR—INDIANS—Continued.										
Brought forward				\$12,396,699 45	\$4,077,439 19	\$137,979 80	\$16,612,118 44	\$4,112,834 19	\$69,930 20	\$12,429,354 05
Support of Modocs in Indian Territory	1882			32 64			32 64		32 64	
Support of Moles	1884	22	439		3,000 00		3,000 00	2,906 60		93 40
Do	1882			1,576 46			1,576 46		1,576 46	
Support of Moquis Pueblos	1883			46 84		210 18	257 02	179 38		77 64
Support of Navajoes	1884	22	447		30,000 00		30,000 00	30,000 00		
Do	1883			18 48		210 81	229 29			229 29
Do	1882			800 85			800 85		800 85	
Support of Nez Percés	1884	22	439		3,500 00		3,500 00	3,395 00		105 00
Do	1883					9 95	9 95			9 95
Do	1882			1,049 74			1,049 74		1,049 74	
Support of Nez Percés of Joseph's band	1884	22	447		20,000 00	271 09	20,271 09	18,723 24		1,547 85
Do	1883			167 58		60 90	228 48			228 48
Do	1882			214 79			214 79	183 42	31 37	
Support of Northern Cheyennes and Arapahoes	1884	22	439		53,000 00	589 31	53,589 31	52,849 81		739 50
Do	1883			15,892 77		184 51	16,077 28	10,348 05		5,729 23
Do	1882			8,168 80			8,168 80	144 68	8,024 12	
Do	1879*			60 00			60 00			60 00
Support of Pawnees	1884	22	440		17,100 00	487 91	17,587 91	17,074 06		513 85
Do	1883			1,315 91		220 79	1,536 70	464 83		1,071 87
Do	1882			2,370 69			2,370 69		2,370 69	
Support of Poncas	1884	22	440		29,500 00	210 44	29,710 44	27,884 99		1,825 45
Do	1883			3,035 87		366 15	3,402 02	3,035 87		366 15
Do	1882					337 20	337 20		337 20	
Support of Pueblos of New Mexico	1883			56 41		1,569 45	1,625 86	59 09		1,566 77
Support of Quapaws	1884	22	441		1,060 00		1,060 00	253 42		806 58
Do	1883			888 57			888 57			888 57
Support of Qui-nai-elts and Qui-leh-utes	1884	22	447		5,000 00		5,000 00	3,558 78		1,441 22
Do	1883			573 35		180 00	753 35			753 35
Do	1882			569 62		2 00	571 62		571 62	
Do	1881*					1 50	1 50		1 50	
Support of Sacs and Foxes of Missouri	1884	22	441		200 00		200 00	166 00		34 00
Support of Shoshones and Bannocks	1884	22	443		29,437 00	55 00	29,492 00	28,752 89		739 11
Do	1883			8,425 13		278 09	8,703 22	5,580 18		3,123 04
Do	1882			10,190 47			10,190 47	113 11	10,077 36	
Support of schools not otherwise provided for	1883			4,840 05		6,881 60	11,721 65	10,702 47		1,019 18

Do	1882			1,853 02	5 76	1,859 38	2 00	1,857 38	
Do	1881*				4 57	4 57		4 57	
Do	1881*				1 49	1 49	1 49		
Support of Shoshones in Wyoming	1884	22	447	15,000 00	674 43	15,674 43	15,614 08		60 35
Do	1883			1,455 56	25 33	1,480 89	1,432 00		48 29
Do	1882			1,330 99	77 11	1,408 10		1,408 10	
Support of Sioux of Devil's Lake	1884	22	447	8,000 00	164 66	8,164 66	8,164 66		
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1884	22	444	1,737,300 00	8,436 79	1,745,736 79	1,577,390 30		168,346 49
Do	1883			254,709 59	19,710 09	274,419 68	256,039 34		18,386 34
Do	1882			1,585 97	429 98	2,015 95	119 07	1,896 88	
Do	1881*				173 02	173 02		173 02	
Do	1881*	22	418	10 32	†273 52	283 84	283 84		4 47
Support of Sioux of Lake Traverse	1884	22	447	8,000 00		8,000 00	7,995 53		11
Support of Sioux of Yankton tribe	1884	22	444	45,000 00	278 78	45,278 78	45,278 67		927 70
Do	1883			339 45	624 25	963 70	36 00		
Do	1882			558 73		558 73	235 46	323 27	
Do	1881*				298 73	298 73		298 73	
Support of S'Kiallams	1884	22	447	5,000 00	157 50	5,157 50	4,677 27		480 23
Do	1883				2 04	2 04			2 04
Do	1882			1,913 19		1,913 19		1,913 19	
Support of Tontawas at Fort Griffin, Texas	1884	22	447	3,000 00		3,000 00	3,000 00		
Do	1882				70	70		70	
Do	1881*				6 95	6 95		6 95	
Support of Utahs, Tabeguache band	1884	22	445	720 00	13 69	733 69	720 00		13 69
Support of Utahs, Tabeguache band	1883			53 87		53 87			53 87
Do	1882			80 38		80 38		80 38	
Support of confederated band of Utes	1884	22	445	73,020 00	345 70	73,365 70	71,236 21		2,129 49
Do	1883			1,826 52	446 26	2,272 78	271 47		2,001 31
Do	1882			1,388 09	176 72	1,564 81	159 13	1,405 68	
Support of Walla Walla, Cayuse, and Umatilla tribes	1884	22	447	8,000 00	16 30	8,016 30	6,686 80		1,329 50
Do	1883			28 34		28 34			28 34
Do	1882			1,486 28		1,486 28		1,486 28	
Support of Wichitas and other affiliated bands	1883			5 04	3 40	8 44	3 40		5 04
Do	1882			6 79	71	7 50	71	6 79	
Support of Yakamas and other Indians	1884	22	447	20,000 00	98 81	20,098 81	20,009 35		89 46
Do	1883			538 32	311 46	849 78	513 20		336 58
Do	1882			1,232 70	2 82	1,235 52		1,235 52	
Additional beef, Indian service	1883			60,476 73	3,000 00	63,476 73	48,431 29		15,045 44
Appeal in Crow Dog case to United States Supreme Court				1,000 00		1,000 00	1,000 00		
Appraisal and survey of Otoe and Missouria lands (reimbursable)				1,100 00	227 15	1,327 15	219 00		1,108 15
Carried forward				12,789,964 63	6,192,286 51	186,095 40	19,168,346 54	6,398,730 93	106,901 19

*And prior years.

†\$141.75 transferred from War ledger.

REGISTER.

539

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
INTERIOR—INDIANS—Continued.										
Brought forward				\$12,789,964 63	\$6,192,286 51	\$186,095 40	\$19,168,346 54	\$6,398,730 93	\$106,901 19	\$12,662,714 42
Appraisal and sale of land in Nebraska be- longing to the Omaha, Pawnee, Otoe, and Missouri tribe of Indians (reimbursable— transfer account)	1874*	22	418		644 94		644 94	644 94		
Civilization of Winnebagoes				513 10			513 10			513 10
Consolidating Indian agencies	1884	22	449		10,000 00		10,000 00	5,285 00		4,715 00
Expenses for special agents for Miamies of Indiana				224 27			224 27			224 27
Expenses of the Ute Commission				4,029 37		18 90	4,048 27	2,100 81		1,947 46
Gratuity to certain Ute Indians		22	445	666 67	4,000 00	100 00	4,766 67	4,666 66		100 01
Indian school buildings		22	448, 624		25,000 00	711 19	25,711 19	15,110 43		10,600 76
Indian school buildings near Arkansas City. Maintaining peace among and with the var- ious tribes and bands of Indians (transfer account)	1873*			24,750 00			24,750 00	22,331 70		2,418 30
				4,561 26			4,561 26	3,355 48		1,205 78
Maintenance and education of Catherine and Sophia Germain		20	602	2,625 00	31 25		2,656 25	2,625 00		31 25
Maintenance and education of Adelaide and Julia German		18	424	5,125 00	250 00		5,375 00	250 00		5,125 00
Maintenance and education of Helen and Heloise Lincoln		16	377	5,468 75	187 50		5,656 25	3,093 75		2,562 50
Negotiating with Sioux for modification of treaties				10,971 56			10,971 56	5,000 00		5,971 56
Payment to citizens, Miamies of Kansas				751 69			751 69			751 69
Payment of indemnity to Poncas				10,703 14			10,703 14	2,000 00		8,703 14
Payment to Old Settlers or Western Cherokees				449 30			449 30			449 30
Payment to Pottawatomie citizens				5,289 45			5,289 45			5,289 45
Payment to Ute Indians for individual im- provements				9,200 00		150 00	9,350 00	250 00		9,100 00
Purchase of wagons, teams, tools, &c., for Northern Superintendency	1873*					53 76	53 76		53 76	
Reimbursement to Creek Orphan fund						723 80	723 80			723 80
Reimbursement to Osages for losses sus- tained				2,451 50			2,451 50			2,451 50
Relief of Mary L. and Ella Walker (pensions relief)		23	3		1,858 50		1,858 50	1,858 50		
Relief of destitute Indians in Nevada				4,500 00			4,500 00	1,150 00		3,350 00

Relief of Louisa Boddy.....	23	1		5,400 00		5,400 00	5,400 00		
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet Agencies.....	23	267		100,000 00		100,000 00	71,022 11		28,977 89
Removal of Pawnees (reimbursable).....				7,135 79		7,135 79	7,135 79		
Removal and support of confed. band Utes.....				91,602 81		6,696 63	98,299 44		23,957 39
Do. of Otoes and Missourias.....				60,272 14			60,272 14	171 36	60,100 78
Reservoir at headwaters of the Mississippi School building and support of school for Indians of Sioux Reservation, Dakota.....				24,480 50		15,664 00	15,664 00		15,664 00
Stock cattle for Indian industrial schools.....	1884	22	448		20,000 00		24,480 50	24,194 84	285 66
Stock cattle or sheep for Indian Territory.....	1884	22	448		50,000 00		20,000 00	4,510 00	15,490 00
Survey and appraisalment of Omaha lands.....				2,500 00		1,671 06	50,000 00	21,059 44	28,940 56
Survey and appraisalment of Umatilla lands.....				3,500 00			4,171 06	4,171 06	
Survey of Indian reservations.....				5,000 00			3,500 00	3,500 00	2,500 00
Total.....				13,076,735 93	6,409,658 70	211,884 74	19,698,279 37	6,686,459 85	106,954 95
INTERIOR—PENSIONS.									
Army pensions.....	1884	22	431	24,584,003 17	85,000,000 00	15,397,946 04	124,981,949 21	69,499,030 54	55,482,918 67
Do.....	1883					6,749 41	6,749 41		
Do.....	1882			11,213,399 94		3,017 16	11,216,417 10	581 00	11,215,836 10
Do.....	1881					120,421 02	120,421 02		
Pay and allowances, Army surgeons.....	1884	22	431		287,000 00	30,508 34	317,508 34	289,700 00	27,808 34
Do.....	1883			5,002 72		5,158 24	10,160 96		10,160 96
Do.....	1882			16,055 86			16,055 86		16,055 86
Do.....	1881*					1,196 73	1,196 73		1,196 73
Fees of examining surgeons, Army pensions.....	1884	22	431		712,090 00	44,533 06	756,533 06	752,832 60	3,700 46
Do.....	1883	23	151						
Do.....	1884			1 00			1 00		1 00
Fees for examining surgeons, Army pensions.....	1883	23	15		253,538 17	759 50	254,297 67	248,174 76	6,122 91
Do.....	1882			23,374 13		12 00	23,386 13	16 00	23,370 13
Do.....	1881*					866 00	866 00		866 00
Contingent expenses of agents, Army pen- sions.....	1884	22	431		5,000 00	329 60	5,329 60	5,323 19	6 41
Do.....	1883								
Do.....	1884			4,889 45		439 50	5,328 95	1,177 11	4,151 84
Do.....	1883			15 71			15 71		15 71
Arrears of Army pensions.....				362,588 46		82,163 75	444,752 21	73,530 74	371,221 47
Fees for vouchers, arrears of Army pensions.....				911 60		115 80	1,027 40	45 00	982 40
Arrears of Navy pensions.....				36,521 09		24,781 53	61,302 62	10,000 00	51,302 62
Fees for vouchers, arrears of Navy pensions.....				76 80		36 50	113 30	2 00	111 30
Navy pensions.....	1884	22	431	921,812 17	429,813 00	719,574 62	2,071,199 79	967,272 22	1,103,927 57
Do.....	1883					254 96	254 96		
Do.....	1882			373,839 92			373,839 92		373,839 92
Do.....	1881*					1,255 10	1,255 10		1,255 10
Do.....	1880*			132 65			132 65		
Carried forward.....				37,542,624 67	86,687,351 17	16,440,118 86	140,670,094 70	71,854,822 18	11,752,840 86

* And prior years.

† Reimbursable.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
INTERIOR—PENSIONS—Continued.										
Brought forward.....				\$37,542,624 67	\$86,687,351 17	\$16,440,118 86	\$140,670,094 70	\$71,854,822 18	\$11,752,840 86	\$57,062,431 66
Pay and allowance, Navy pensions.....	1884	22	431		3,000 00		3,000 00	2,900 00		100 00
Do.....	1883			6,512 26		917 44	7,429 70			7,429 70
Do.....	1882			1,043 18			1,043 18		1,043 18	
Fees of examining surgeons, Navy pensions.....	1884	23	15		13,000 00		13,000 00	11,100 00		1,900 00
Do.....	1883			960 00		416 32	1,376 32			1,376 32
Do.....	1882			1,351 50			1,351 50		1,351 50	
Navy pension fund.....				32,928 71			32,928 71			32,928 71
Total.....				37,585,420 32	86,703,351 17	16,441,452 62	140,730,224 11	71,868,822 18	11,755,235 54	57,106,166 89
MILITARY ESTABLISHMENT.										
Pay of the Army.....	1880*			120,826 43			120,826 43	3,775 94		117,050 49
Do.....	1881*			400,000 00		90,908 28	490,908 28	162,209 68	90,908 28	237,790 32
Do..... (transfer account).....	1881*					4,109 82	4,109 82	4,109 82		
Do.....	1882			235,439 55		28,957 51	264,397 06	42,956 85	221,440 21	
Do.....	1883			154,457 52		201,998 73	356,456 25	39,205 41		317,250 84
Do.....	1884	22	457		11,900,000 00	127,514 98	12,027,514 98	11,972,750 71		54,764 27
Mileage of the Army.....	1882			984 78		2,267 49	3,252 27	740 88	2,511 39	
General expenses of the Army.....	1882			35,297 39		8,720 23	44,017 62	183 57	43,834 05	
Collecting, drilling, and organizing volunteers.....	1871*					30 21	30 21	30 21		
Do..... (transfer account).....	1871*					99 79	99 79		99 79	
Secret service fund..... (transfer account).....	1871*					4,955 78	4,955 78	4,955 78		
Draft and substitute fund.....	1871*					24 93	24 93		24 93	
Pay of the Military Academy.....	1882			49,461 15			49,461 15		49,461 15	
Do.....	1883			14,832 50		11,412 70	26,245 20			26,245 20
Do.....	1884	22	416		217,432 50	81 23	217,513 73	207,000 00		10,513 73
Collection and payment of bounty, prize money, &c., colored soldiers and sailors.....	1881	22	416			21 42	21 42		21 42	
Do.....	1882					1,010 52	1,010 52			1,010 52
Do.....	1883					2,900 00	2,900 00	1,500 00		1,400 00
Do.....	1884									
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers.....		21	283		26,000 00		26,000 00	26,000 00		
Bounty to volunteers and regulars on enlistment.....	1871*					51 94	51 94		51 94	

Bounty to volunteers, their widows and legal heirs	1871			150,000 00		2,694 37	152,694 37	150,000 00	2,694 37	
Transportation of officers and their baggage	1871					194 14	194 14		194 14	
Pay of two and three year volunteers (transfer account)	1871*			o		959 91	959 91	959 91		
Do	1871*			150,000 00		5,995 49	155,995 49	123,098 56	5,995 49	26,901 44
Subsistence of the Army	1881*					101 20	101 20		101 20	
Do (transfer account)	1881*					85 20	85 20	18 80	66 40	
Do (transfer account)	1882					18 48	18 48		18 48	
Do	1882			26,617 30		1,227 54	27,844 84	4,507 22	23,337 62	
Do	1883			75,925 88		24,788 85	100,714 73	1,060 49		99,654 24
Do (transfer account)	1883					7 85	7 85		7 85	
Do	1884	22	457		1,900,000 00	44,098 09	1,944,098 09	1,485 395 00		458,703 09
Regular supplies of the Quartermaster's Department	1879			267 75			267 75			267 75
Do	1880			2,630 25			2,630 25			2,630 25
Do	1881*					5,431 60	5,431 60		5,431 60	
Do (transfer account)	1881*					39 69	39 69	39 69		
Do	1882			88,328 42		505 09	88,833 51	608 97	88,224 54	
Do	1883			61,906 68		35,767 87	97,674 55	77,870 39		20,304 16
Do (transfer account)	1883					3 36	3 36		3 36	
Do	1884	22	457		2,940,000 00	92,961 56	3,032,961 56	2,890,308 54		142,653 02
Incidental expenses	1878			1,459 87			1,459 87			1,459 87
Do (transfer account)	1881*					35 31	35 31	35 31		
Do	1881*					587 73	587 73		587 73	
Do	1882			13,894 98		2,028 20	15,923 18	4,670 08	11,253 10	
Do	1883			59,286 27		5,775 78	65,062 05	37,126 58		27,935 47
Do (transfer account)	1883					1 50	1 50		1 50	
Do	1884	22	458		650,000 00	324 57	650,324 57	650,178 01		146 56
Barracks and quarters (transfer account)	1881					5,192 73	5,192 73	5,192 73		
Do	1881					858 28	858 28		858 28	
Do	1882			1,396 76		568 60	1,965 36	308 13	1,657 23	
Barracks and quarters	1883			1,459 84		3,549 30	5,009 14	1,274 63		3,734 51
Do	1884	22	459		700,000 00	7 35	700,007 35	698,355 08		1,652 27
Fifty per centum of arrears of Army transportation due certain land-grant railroads	1881			8,325 61			8,325 61	8,325 61		
Do	1882			10,486 08			10,486 08	10,486 08		
Do	1883			76,276 52			76,276 52	50,379 36		25,897 16
Do	1884	22	458		125,000 00	18 60	125,018 60	20,226 39		104,792 21
Transportation of the Army and its supplies (transfer account)	1881*					4,889 58	4,889 58	1,525 00	3,364 58	
Do	1881					2,305 43	2,305 43		2,305 43	
Do	1882			342,542 51		26,327 92	368,870 43	12,399 72		356,470 71
Do (transfer account)	1882					17 30	17 30		17 30	
Do	1883			29,478 27		182,993 64	212,471 91	116,695 00		95,776 91
Do	1884	22	458		3,475,000 00	3,810 17	3,478,810 17	3,389,255 92		89,554 25
Do	1881	20	390		563,666 44		563,666 44	563,666 44		
Carried forward				2 111,582 31	22,490,998 94	936,337 84	25,547,919 09	22,768,886 49	554,473 36	2,224,559 24

* And prior years

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$2, 111 582 31	\$22, 499, 998 94	\$936, 337 84	\$25, 547, 919 09	\$22, 768, 886 49	\$554, 473 36	\$2, 224, 559 24
Transportation of the Army and its supplies	1882	20	390		509, 490 81		509, 490 81	509, 490 81		
Do.	1883	20	390		411, 550 64		411, 550 64	411, 550 64		
Do.	1884	20	390		101, 327 83		101, 327 83	101, 327 83		
Horses for cavalry and artillery	1882			4, 670 64		127 50	4, 798 14		4, 798 14	
Do.	1883			12, 087 80		2, 033 66	14, 121 46	9, 000 00		5, 121 46
Do.	1884	22	457		200, 000 00	3, 119 53	203, 119 53	184, 620 00		18, 499 53
Cavalry, camp and garrison equipage	1881					1, 494 71	1, 494 71		1, 494 71	
Do. (transfer account)	1881*					24 89		20 39	4 50	
Do. (transfer account)	1882					6 47			6 47	
Do.	1883			123, 833 22		1, 320 48	125, 153 70		125, 153 70	
Do.	1883			34, 877 98		145, 411 80	180, 289 78	180, 164 58		125 20
Do.	1884	22	459		1, 400, 000 00	136, 771 86	1, 536, 771 86	1, 490, 089 88		46, 681 98
National cemeteries	1882			1 00		2 01	3 01		3 01	
Do.	1883			3, 021 70		2, 711 47	5, 733 17	4, 680 79		1, 052 38
Do.	1884	22	617		100, 000 00	420 00	100, 420 00	88, 497 98		11, 922 02
Pay of superintendents national cemeteries	1882			2, 736 34			2, 736 34		2, 736 34	
Do.	1883			664 49		61 20	725 69			725 69
Do.	1884	22	617		60, 440 00		60, 440 00	59, 944 00		496 00
Headstones for graves in private cemeteries				68, 320 14			68, 320 14	30, 856 14		37, 964 00
Medical and hospital department (transfer account)	1881*					100 00	100 00	100 00		
Do.	1881*					220 05	220 05		220 05	
Do.	1882			123 69			123 69			
Do.	1883			5, 993 18		2, 324 64	8, 317 82	7, 664 99		652 83
Do.	1884	22	459		190, 000 00	10, 599 64	200, 599 64	185, 303 03		15, 296 61
Medical Museum and library	1884	22	459		10, 000 00		10, 000 00	10, 000 00		
Artificial limbs	1884	22	618	81, 419 58	110, 000 00	9, 088 59	200, 508 17	191, 542 14		8, 966 03
Appliances for disabled soldiers	1882			2, 000 00		644 00	2, 644 00		2, 644 00	
Do.	1883			1, 500 00		173 75	1, 673 75			1, 673 75
Do.	1884	22	618		2, 000 00		2, 000 00	1, 016 00		984 00
Construction and repair of hospitals	1881*					532 89	532 89		532 89	
Do.	1882			2, 036 36		156 65	2, 193 01	501 14	1, 691 87	
Do.	1883			32 22		861 94	894 16			894 16
Do.	1884	22	459		100, 000 00		100, 000 00	99, 992 48		7 52
Testing machine	1882			621 76			621 76		621 76	
Do.	1883					3 89	3 89			3 89
Do.	1884	22	460		10, 000 00		10, 000 00	10, 000 00		

Torpedoes for harbor defense	1884	22	471	75,000 00	20,000 00	95,000 00	95,000 00	20,000 00
Machine guns	1884	22	471	20,000 00		20,000 00		
Ordnance service	1882			72 23	1 41	73 64	81	72 83
Do	1883			12,600 00	234 31	12,834 31	10,949 37	1,884 94
Do	1884	22	459,460	115,000 00	1,140 40	116,140 40	107,820 32	8,320 08
Ordnance, ordnance stores and supplies	1882			634 87	4 56	639 43		639 43
Do	1883				178 27	178 27		178 27
Do	1884	22	460	400,000 00		400,000 00	400,000 00	
Powder and projectiles, proceeds of sales	1884	21	468	42,843 67	3,084 00	45,927 67	42,808 00	3,119 67
Ordnance material, proceeds of sales	1884	18	388	445,908 67	96,380 55	542,289 22	75,000 00	467,289 22
Manufacture or purchase of magazine guns, specific				44,000 00		44,000 00	30,250 00	13,750 00
Sea-coast batteries for instruction of militia					477 20	477 20	477 20	
Manufacture of arms at national armories	1884	22	460,614	401,000 00		401,000 00	401,000 00	
Arming and equipping the militia (transfer account)					112 30	112 30	112 30	
Arming and equipping the militia		R. S.	1,661	153,184 66	200,000 00	389,769 74	186,653 34	203,116 40
Powder depot, Dover, N. J.		22	613	40,000 00	36,585 08	40,000 00	40,000 00	
Repairs of arsenals	1882			6 86		6 86		6 86
Do	1883				26	26		26
Do	1884	22	614	40,000 00		40,000 00	40,000 00	
Springfield Arsenal, Massachusetts	1883				91 68	91 68		91 68
Do	1884	22	614	15,000 00		15,000 00	15,000 00	
Frankford Arsenal, Philadelphia, Pa.	1884	22	613	1,500 00		1,500 00	1,500 00	
Rock Island Arsenal, Illinois	22		613	202,500 00		202,500 00	202,500 00	
Rock Island Bridge, Illinois	1884	22	613	9,250 00		9,250 00	9,250 00	
Benicia Arsenal, California	22		613	85,375 00	19,244 80	104,619 80	104,619 80	
New York Arsenal, New York	22		613	5,500 00		5,500 00	5,500 00	
Examination of heavy ordnance and projectiles	1882			15,169 67		15,169 67		15,169 67
Armament of fortifications	1882			232,302 74		232,302 74		232,302 74
Do	1883			48,490 01	451 11	48,941 12	48,809 95	131 17
Do	1884	22	471,614	402,500 00		402,500 00	239,605 73	162,894 27
Purchase of Sawyer's patent for canister shot		22	618	25,000 00		25,000 00	25,000 00	
Current and ordinary expenses, Military Academy	1882				2,183 69	2,183 69		2,183 69
Do	1884	22	416,417	47,505 00		47,505 00	47,505 00	
Miscellaneous items and incidental expenses, Military Academy	1882			180 61		180 61		180 61
Do	1883				113 71	113 71		113 71
Do	1884	22	418	14,370 00		14,370 00	14,370 00	
Buildings and grounds, Military Academy	1882			2 04		2 04		2 04
Do	1883				5 76	5 76		5 76
Do	1884	22	418,419	29,350 00		29,350 00	29,350 00	
Do	1884			1,010 00		1,010 00	1,010 00	
Do	1885	23	9					
Carried forward				3,536,293 44	27,868,002 57	1,316,129 20	32,720,425 21	28,518,375 32
								945,528 17
								3,256,521 72

* And prior years.

† Pacific railroads.

‡ \$3,282.68 transferred to Interior (Indian) ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sections.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$3, 536, 293 44	\$27, 868, 002 57	\$1, 316, 129 20	\$32, 720, 425 21	\$28, 518, 375 32	\$945, 528 17	\$3, 256, 521 72
Fort Scammel, Maine.....				181 30			181 30			181 30
Fort Lazaretto Point, Maryland.....				13, 000 00			13, 000 00			13, 000 00
Fort Saint Philip, Mississippi River, Louisiana.....				9 33			9 33			9 33
Fort Brown, Texas.....				25, 000 00			25, 000 00			25, 000 00
Fort Duncan, Texas.....				10, 000 00			10, 000 00			10, 000 00
Fort Jackson, Mississippi River, Louisiana.....				2, 527 50			2, 527 50	2, 527 50		
Fort Pulaski, Savannah River, Georgia.....				34 43			34 43			34 43
Ringgold Barracks.....				9 00			9 00			9 00
Preservation and repair of fortifications.....	1882			9, 700 62			9, 700 62		9, 700 62	
Do.....	1883			10, 230 92		7, 644 52	17, 875 44	6, 961 44		10, 914 00
Do.....	1884	22	471		175, 000 00	2, 602 46	177, 602 46	171, 298 77		6, 303 69
Engineer depot at Willets Point, N. Y.....	1884	22	459		7, 000 00	7, 000 00	14, 000 00	14, 000 00		
Steam launch or tug at harbor of refuge, Lake Huron, Michigan.....				10, 000 00			10, 000 00			10, 000 00
Improving harbor at—										
Belfast, Me.....				3, 000 00			3, 000 00	200 00		2, 800 00
Portland, Me.....				10, 000 00			10, 000 00	10, 000 00		
Portsmouth, N. H.....				10, 000 00			10, 000 00	5, 000 00		5, 000 00
Burlington, Vt.....				3, 000 00			3, 000 00	3, 000 00		
Hyannis, Mass.....				278 63			278 63	17 81		260 82
Boston, Mass.....				91, 500 00			91, 500 00	66, 116 70		25, 383 30
Nantucket, Mass.....				25, 172 10			25, 172 10	20, 172 10		5, 000 00
Newburyport, Mass.....				35, 000 00			35, 000 00	35, 000 00		
Lynn, Mass.....				58, 181 12			58, 181 12	3, 181 12		55, 000 00
Provincetown, Mass.....				22 93			22 93	22 93		
Plymouth, Mass.....				956 71			956 71	956 71		
Scituate, Mass.....				1, 672 28			1, 672 28	1, 672 28		
Wareham, Mass.....				2, 379 32			2, 379 32	2, 379 32		
Of refuge, Wood's Holl, Mass.....				40, 000 00			40, 000 00	40, 000 00		
At Newport, R. I.....				14, 305 50			14, 305 50	14, 305 50		
Block Island, R. I.....						163 20	163 20	163 20		
New Haven, Conn.....				15, 000 00			15, 000 00	15, 000 00		
Improving breakwater, New Haven, Conn.....				35, 000 00			35, 000 00	35, 000 00		
Improving harbor, Buffalo, N. Y.....				125, 000 00			125, 000 00	65, 000 00		60 000 00
Improving channel in Gowanus Bay, N. York.....				20, 000 00			20, 000 00	20, 000 00		
Improving harbor, Port Chester, N. Y.....				16, 950 00			16, 950 00	1, 600 00		15, 350 00
Improving harbor, Charlotte, N. Y.....				32, 000 00			32, 000 00	30, 000 00		2, 000 00

Improving Echo Harbor, New Rochelle, N. Y.	3,000 00		3,000 00		3,000 00		3,000 00
Improving harbor at—							
Greenport, N. Y.	5,000 00		5,000 00		5,000 00		
Great Sodus Bay, N. Y.	20,000 00		20,000 00		17,000 00		3,000 00
Little Sodus Bay, N. Y.	20,000 00		20,000 00		17,000 00		3,000 00
Mamaroneck, N. Y.	14,000 00		14,000 00		14,000 00		
New Rochelle, N. Y.	15,000 00		15,000 00				15,000 00
Ogdensburg, N. Y.	8,000 00		8,000 00		8,000 00		
Oswego, N. Y.	60,000 00		60,000 00		40,158 40		19,841 60
Oak Orchard, N. Y.	3,000 00		3,000 00				3,000 00
Pultneyville, N. Y.	3,000 00		3,000 00		3,000 00		
Sheepshead Bay	9,000 00		9,000 00		9,000 00		
Improving Sackett's Harbor, New York	5,969 50		5,969 50		5,969 50		
Improving harbor at—							
Wilson, N. Y.	8,600 00		8,000 00		8,000 00		
Plattsburg, N. Y.			115 20		115 20		
Erie, Pa.	15,000 00		15,000 00		3,500 00		11,500 00
Marcus Hook, Pa.	38,000 00		6,290 18		24,290 18		20,000 00
Keyport, N. J.	30,141 45		30,141 45		30,141 45		
Raritan Bay, New Jersey	40,600 00				40,000 00		
Removing obstructions from harbor at Delaware Breakwater, Delaware			4,975 24		4,975 24		4,975 24
Improving harbor at Delaware Breakwater, Delaware	90,000 00		12,974 12		102,974 12		102,974 12
Constructing pier in Delaware Bay, near Lewes, Del.	4,000 00		2,154 38		6,154 38		
Ice-harbor at Reedy Island, Delaware	18,000 00		705 82		18,705 82		17,500 00
Improving harbor at—							
Wilmington, Del.	27,000 00		2,752 61		29,752 61		1,000 00
Baltimore, Md.	350,000 00				350,000 00		55,000 00
Annapolis, Md.	9,205 98				9,205 98		9,205 98
Cambridge, Md.	187 70				187 70		
Cambridge and Pocomoke River, Maryland	2,500 00				2,500 00		
Washington and Georgetown, D. C.	22,226 73				22,226 73		22,226 73
Norfolk, Va.	39,934 83		65 17		40,000 00		
Beaufort, N. C.	15,000 00				15,000 00		15,000 00
Charleston, S. C.	102,043 03		24 00		102,067 03		
Georgetown, S. C.	7,000 00				7,000 00		7,000 00
Savannah, Ga.	79,521 88				79,521 88		
Key West, Fla.	25,000 00				25,000 00		
Pensacola, Fla.	65,000 00				65,000 00		
Mobile, Ala.	85,000 00				85,000 00		
New Orleans, La.	122,010 00		12,826 25		134,836 25		76,836 25
Brazos Santiago, Tex.	60,000 00				60,000 00		
Galveston, Tex.	41,000 00				41,000 00		
Ashtabula, Ohio	15,000 00				15,000 00		
Cleveland, Ohio	224,997 00				224,997 00		12,997 00
Carried forward	5,858,143 23	28,050,002 57	1,376,422 35	35,284,568 15	30,531,464 21	955,228 79	3,797,875 15

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropri- ations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropri- ations June 30, 1884.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$5,858,143 23	\$28,050,002 57	\$1,376,422 35	\$35,284,568 15	\$30,531,464 21	\$955,228 79	\$3,797,875 15
Improving harbor of refuge near Cincin- nati, Ohio.....				16,000 00			16,000 00	400 00		15,600 00
Improving harbor at—										
Black River, Ohio.....				5,000 00			5,000 00	5,000 00		
Fairport, Ohio.....				2,500 00			2,500 00	2,200 00		300 00
Improving ice harbor, mouth of Muskingum River, Ohio.....				5,000 00			5,000 00			5,000 00
Improving harbor at—										
Sandusky City, Ohio.....				500 00			500 00			500 00
Toledo, Ohio.....				24,000 00			24,000 00	17,000 00		7,000 00
Vermillion, Ohio.....				2,000 00			2,000 00	2,000 00		
Michigan City, Ind.....				18,000 00			18,000 00	18,000 00		
Rock Island, Ill.....				6,000 00			6,000 00			6,000 00
Chicago, Ill.....				75,000 00			75,000 00	75,000 00		
Calumet, Ill.....				10,000 00			10,000 00	10,000 00		
Waukegan, Ill.....				5,000 00			5,000 00	5,000 00		
Cheboygan, Mich.....						121 02	121 02	121 02		
Au Sable, Mich.....				2,000 00		2,900 55	4,900 55			4,900 55
Mouth of Cedar River, Michigan.....				14,000 00			14,000 00	14,000 00		
Charlevoix, Mich.....				1,000 00			1,000 00	1,000 00		
Frankfort, Mich.....				2,000 00			2,000 00	2,000 00		
Grand Haven, Mich.....				8,154 80		1,845 20	10,000 00	10,000 00		
Improving harbor of refuge, Lake Huron, Michigan.....				40,000 00		11,381 58	51,381 58	51,381 58		
Improving harbor at—										
Ludington, Mich.....				3,000 00			3,000 00	3,000 00		
Manistee, Mich.....				2,000 00			2,000 00	2,000 00		
Marquette, Mich.....				9,000 00			9,000 00	9,000 00		6,000 00
Muskegon, Mich.....				5,000 00			5,000 00	5,000 00		
New Buffalo, Mich.....				5,000 00			5,000 00	5,000 00		
Ontonagon, Mich.....				15,000 00			15,000 00	15,000 00		
Pentwater, Mich.....				3,000 00			3,000 00	3,000 00		
Improving Portage Lake harbor of refuge, Mich.....				10,000 00			10,000 00	10,000 00		
Improving harbor of refuge, Grand Marais, Mich.....				61,500 00			61,500 00	57,500 00		4,000 00

Improving harbor at—									
Saint Joseph, Mich	5,000 00					5,000 00			5,000 00
Saugatuck, Mich	6,000 00					6,000 00	6,000 00		
South Haven, Mich	3,000 00					3,000 00	3,000 00		
Thunder Bay, Mich	9,000 00				3,144 78	12,144 78	10,000 00		2,144 78
White River, Mich	4,000 00					4,000 00	4,000 00		
Manistique, Mich	2,000 00					2,000 00			2,000 00
Improving Eagle Harbor, Michigan	3,500 00					3,500 00			3,500 00
Improving ice harbor of refuge at Belle River, Mich					120 76	120 76	120 76		
Improving harbor at—									
Green Bay, Wis	13,000 00					13,000 00	13,000 00		
Kewaunee, Wis	7,000 00					7,000 00	7,000 00		
Manitowoc, Wis	1,000 00					1,000 00	1,000 00		
Menomonee, Wis	13,000 00					13,000 00	13,000 00		
Milwaukee, Wis	10,000 00					10,000 00			10,000 00
Oconto, Wis	17,000 00					17,000 00	17,000 00		
Pensaukee, Wis	9,000 00					9,000 00	9,000 00		
Port Washington, Wis	1,000 00					1,000 00	1,000 00		
Improving harbor of refuge, Lake Pepin, Wisconsin and Minnesota	20,000 00					20,000 00			20,000 00
Improving harbor of refuge, Milwaukee, Wis	50,000 00					50,000 00	50,000 00		
Improving harbor at—									
Racine, Wis	6,000 00					6,000 00	6,000 00		
Sheboygan, Wis	22,000 00					22,000 00	22,000 00		
Two Rivers, Wis	8,000 00					8,000 00	8,000 00		
Dredging Superior Bay, Wis	20,000 00					20,000 00	20,000 00		
Improving harbor of refuge at entrance of Sturgeon Bay Canal, Wisconsin	10,000 00					10,000 00	10,000 00		
Improving harbor at—									
Muscatine, Iowa	2,500 00					2,500 00	2,500 00		
Grand Marais, Minn	18,000 00					18,000 00	18,000 00		
Duluth, Minn	15,000 00					15,000 00	15,000 00		
San Francisco, Cal	3,828 57					3,828 57			3,828 57
Oakland Cal	182,000 00					182,000 00	145,000 00		37,000 00
Improving Humboldt Harbor and Bay, California	15,000 00					15,000 00	15,000 00		
Improving harbor at—									
Wilmington, Cal	30,000 00					30,000 00	30,000 00		
Yaquina Bay, Oreg	16,000 00					16,000 00	16,000 00		
Improving Royal River, Maine	4,949 40					4,949 40	4,949 40		
Improving Lubec Channel, Maine	12,000 00					12,000 00	5,000 00		7,000 00
Improving Mooseabec Bar at Jonesport, Me	5,000 00					5,000 00	5,000 00		
Improving Cocheco River, New Hampshire	18,000 00					18,000 00	18,000 00		
Improving Otter Creek, Vermont	2,000 00					2,000 00			2,000 00
Improving Malden River, Massachusetts	4,000 00					4,000 00	4,000 00		
Improving Merrimac River, Massachusetts	2,000 00					2,000 00	2,000 00		
Improving Taunton River, Massachusetts					144 00	144 00	144 00		
Carried forward	6,777,576 00	28,050,002 57	1,396,080 24	36,223,658 81	31,328,780 97	955,228 79	3,939,649 05		

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$6, 777, 576 00	\$28, 050, 002 57	\$1, 396, 080 24	\$36, 223, 658 81	\$31, 328, 780 97	\$955, 228 79	\$3, 939, 649 05
Improving Providence River and Narragan- sett Bay, Rhode Island.....				107, 026 25		88 80	107, 115 05	107, 115 05		
Improving Pawtucket River, Rhode Island.....				529 58			529 58	88 80		440 78
Improving Connecticut River, Connecticut.....				44, 560 15			44, 560 15	28, 305 97		16, 254 18
Improving Thames River, Connecticut.....				20, 000 00			20, 000 00	20, 000 00		
Improving Connecticut River between Hart- ford and Holyoke, Conn.....				10, 000 00			10, 000 00			10, 000 00
Removing obstructions in East River and Hell Gate, New York.....				30, 000 00			30, 000 00	22, 000 00		8, 000 00
Improving Grass River at Massena, N. Y.....				2, 500 00			2, 500 00			2, 500 00
Improving Hudson River, New York.....				45, 000 00			45, 000 00	37, 000 00		8, 000 00
Improving Newtown Creek, New York.....				5, 000 00			5, 000 00	5, 000 00		
Improving Niagara River, New York.....				1, 500 00			1, 500 00	1, 000 00		500 00
Improving Buttermilk Channel, New York.....				50, 000 00			50, 000 00	50, 000 00		
Improving Harlem River, New York.....				400, 000 00			400, 000 00			400, 000 00
Improving East Chester Creek, New York.....				7, 000 00			7, 000 00	7, 000 00		
Improving Cohansey Creek, New Jersey.....						515 07	515 67	515 67		
Improving Cheesquakes Creek, New Jersey.....				14, 000 00			14, 000 00	14, 000 00		
Improving Elizabeth River, New Jersey.....				5, 000 00			5, 000 00	5, 000 00		
Improving Manasquan River, New Jersey.....				1, 000 00			1, 000 00			1, 000 00
Improving Mantau Creek, New Jersey.....				3, 000 00			3, 000 00			3, 000 00
Improving Maurice River, New Jersey.....				3, 000 00			3, 000 00			3, 000 00
Improving Passaic River, New Jersey.....				8, 932 62			8, 932 62	8, 932 62		
Improving Passaic River from Pennsylvania Railroad bridge to mouth, New Jersey.....				28, 000 00			28, 000 00	28, 000 00		
Improving Rahway River, New Jersey.....				5, 000 00			5, 000 00	5, 000 00		
Improving Salem River, New Jersey.....						1, 490 66	1, 490 66			1, 490 66
Improving Raritan River, New Jersey.....				15, 000 00			15, 000 00	15, 000 00		
Improving Raccoon River, New Jersey.....				2, 250 00			2, 250 00	7 23		2, 242 77
Improving Shrewsbury River, New Jersey.....				15, 000 00			15, 000 00	15, 000 00		
Improving Rancocas River, New Jersey.....						471 00	471 00	471 00		
Improving Woodbury Creek, New Jersey.....				4, 500 00		49 69	4, 549 69			4, 549 69
Improving Delaware River below Brides- burg, Pa.....				84, 000 00		7, 445 89	91, 445 89	91, 445 89		
Improving Delaware River between Trenton and Bridesburg, Pa.....						232 77	232 77	232 77		

Improving Delaware River at Schooner Ledge, Pennsylvania and Delaware				1,000 52	1,000 52	1,000 52	
Improving Delaware River near Cherry Island Flats, Pennsylvania and Delaware	65,000 00			2,821 58	67,821 58	66,000 00	1,821 58
Improving Frankfort Creek, Pennsylvania	3,000 00			1,116 72	4,116 72	3,500 00	616 72
Improving North Branch of Susquehanna River, Pennsylvania	5,000 00			226 48	5,226 48	5,226 48	
Improving Schuylkill River, Pennsylvania	35,000 00			4,412 87	39,412 87	36,500 00	2,912 87
Improving Broadkill River, Delaware	13,900 00			77 58	13,977 58		13,977 58
Improving Indian River, Delaware	7,000 00			300 00	7,300 00	7,300 00	
Improving Saint Jones River, Delaware	4,500 00			382 10	4,882 10		4,882 10
Improving Corsica Creek, Maryland	5,000 00				5,000 00	5,000 00	
Improving Chester River, Maryland	2,500 00				2,500 00		2,500 00
Improving Elk River, Maryland	4,000 00				4,000 00	4,000 00	
Improving water passage between Deal's Island and the mainland, Maryland	4,500 00				4,500 00		4,500 00
Improving Wicomico River, Maryland	1,000 00				1,000 00	1,000 00	
Improving Potomac River, District of Columbia	315,000 00				315,000 00	283,000 00	32,000 00
Improving Blackwater River, Virginia	1,509 64				1,509 64	1,509 64	
Improving Appomattox River, Virginia	15,000 00				15,000 00	15,000 00	
Improving Archer's Hope River, Virginia	5,000 00				5,000 00	5,000 00	
Improving James River, Virginia	70,000 00				70,000 00	55,000 00	15,000 00
Improving Nomini Creek, Virginia	2,000 00				2,000 00	2,000 00	
Improving North Landing River, Virginia and North Carolina	8,000 00				8,000 00	2,500 00	5,500 00
Improving New River, Virginia and West Virginia	4,000 00				4,000 00	1,000 00	3,000 00
Improving Pamunkey River, Virginia	2,000 00				2,000 00		2,000 00
Improving Monongahela River, West Virginia	15,000 00				15,000 00	11,000 00	4,000 00
Improving Staunton River, Virginia	4,000 00				4,000 00	4,000 00	
Improving Totusky River, Virginia	1,500 00				1,500 00	1,500 00	
Improving Pagan Creek, Virginia	55 53				55 53	55 53	
Improving Monongahela River, West Virginia and Pennsylvania	10,000 00				10,000 00	10,000 00	
Improving Elk River, West Virginia	2,000 00				2,000 00	2,000 00	
Improving Shenandoah River, West Virginia	17,312 20				17,312 20	500 00	16,812 20
Improving Guyandotte River, West Virginia	1,400 00				1,400 00	1,400 00	
Improving Great Kanawha River, West Virginia	160,000 00				160,000 00	50,000 00	110,000 00
Improving Little Kanawha River, West Virginia	31,000 00			2,131 39	33,131 39		33,131 39
Improving Cape Fear River from ocean to Wilmington, N. C.	145,000 00				145,000 00	130,000 00	15,000 00
Improving Cape Fear River from Wilmington to Fayetteville, N. C.	30,000 00				30,000 00	13,500 00	16,500 00
Improving French Broad River, North Carolina	2,000 00				2,000 00	2,000 00	
Carried forward	8,681,551 97	28,050,002 57	1,418,843 96	38,150,398 50	32,510,388 14	955,228 79	4,684,781 57

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$8,681,551 97	\$28,050,002 57	\$1,418,843 96	\$38,150,398 50	\$32,510,388 14	\$955,228 79	\$4,684,781 57
Improving Meherrin River, North Carolina				5,000 00			5,000 00	5,000 00		
Improving Neuse River, North Carolina				20,000 00			20,000 00	11,000 00		9,000 00
Improving New River, North Carolina				5,000 00			5,000 00			5,000 00
Improving Pamlico and Tar Rivers, North Carolina				5,000 00			5,000 00	5,000 00		
Improving Roanoke River, North Carolina				2,000 00			2,000 00	2,000 00		
Improving Trent River, North Carolina				5,000 00			5,000 00	5,000 00		
Improving Yadkin River, North Carolina				31,000 00			31,000 00	8,500 00		22,500 00
Improving Santee River, South Carolina				40,000 00			40,000 00	25,000 00		15,000 00
Improving Salkahatchie River, South Carolina				5,000 00			5,000 00	5,000 00		
Improving Wateree River, South Carolina				10,000 00			10,000 00	10,000 00		
Improving Altamaha River, South Carolina				14,000 00			14,000 00	14,000 00		
Improving Chattahoochee River, Georgia				15,000 00			15,000 00	15,000 00		
Improving Coosa River, Georgia and Alabama				41,300 00			41,300 00	23,000 00		18,300 00
Improving Flint River, Georgia				5,000 00			5,000 00	5,000 00		
Improving Ocmulgee River, Georgia				1,000 00			1,000 00	1,000 00		
Improving Oconee River, Georgia				3,500 00			3,500 00	3,500 00		
Improving Oostenaula and Coosawattee Rivers, Georgia				1,000 00			1,000 00			1,000 00
Improving Romley Marsh, Georgia				9,938 37			9,938 37	9,938 37		
Improving Etowah River, Georgia				8,700 00			8,700 00			8,700 00
Improving Saint Augustine Creek, Georgia				3,417 66			3,417 66			3,417 66
Improving Apalachicola River, Florida				2,000 00			2,000 00	2,000 00		
Improving Choctawhatchie River, Florida				2,000 00			2,000 00	2,000 00		
Improving Caloosahatchie River, Florida				5,000 00			5,000 00	5,000 00		
Improving Escambia and Conecut Rivers, Florida and Alabama				6,000 00			6,000 00	6,000 00		
Improving Peas Creek, Florida				4,000 00			4,000 00	4,000 00		
Improving Saint John's River, Florida				65,000 00			65,000 00	65,000 00		
Improving inside passage between Fernandina and Saint John's, Florida				4,000 00			4,000 00			4,000 00
Improving Alabama River, Alabama				10,000 00			10,000 00	10,000 00		
Improving Cahaba River, Alabama				10,000 00			10,000 00	10,000 00		
Improving Tallapoosa River, Alabama				15,000 00			15,000 00	15,000 00		
Improving Old Town Creek, Mississippi				3,000 00			3,000 00	3,000 00		

Improving Pearl River, Mississippi	12,500 00		12,500 00	6,000 00	6,500 00
Improving Pearl River below Jackson, Miss.	10,000 00		10,000 00	7,000 00	3,000 00
Improving roadstead into back bay of Biloxi, Mississippi	4,988 55		4,988 55		4,988 55
Improving Tombigbee River, Mississippi	1,000 00		1,000 00	1,000 00	
Improving Bayou Black, Louisiana	13,500 00		13,500 00	10,500 00	3,000 00
Improving Calcasieu Pass, Louisiana	3,000 00		3,000 00	200 00	2,800 00
Improving Calcasieu River, Louisiana	10,000 00		10,000 00	500 00	9,500 00
Improving Red River, Louisiana	40,000 00		40,000 00	40,000 00	
Improving Tchefuncta River, Louisiana	2,500 00		2,500 00	2,500 00	
Improving Tickfaw River, Louisiana	2,000 00		2,000 00	2,000 00	
Improving Bayou La Fourche, Louisiana	3,000 00		3,000 00	3,000 00	
Improving Bayou Courtableau, Louisiana	3,000 00		3,000 00	1,000 00	2,000 00
Improving Bayou Teche, Louisiana	16,000 00		16,000 00	1,800 00	14,200 00
Improving Tangipahoa River, Louisiana	2,000 00		2,000 00	2,000 00	
Improving Amite River, Louisiana	5,000 00		5,000 00	5,000 00	
Improving mouth of Mississippi River, Louisiana	50 00		50 00		50 00
Connecting Bayou Teche with Grand Lake Charenton, Louisiana	24,200 00		24,200 00	2,000 00	22,200 00
Improving mouth of Red River, Louisiana	55,500 00	571 26	56,071 26	43,000 00	13,071 26
Improving Aransas Pass and Bay, Texas	15,000 00		15,000 00	15,000 00	
Improving Buffalo Bayou, Texas	25,000 00		25,000 00	25,000 00	
Improving mouth of Brazos River, Texas	15,000 00		15,000 00	15,000 00	
Improving Neches River, Texas	5,000 00		5,000 00		5,000 00
Improving Pass Cavallo, Texas	60,000 00		60,000 00	60,000 00	
Improving ship channel in Galveston Bay, Texas	144,500 00		144,500 00		144,500 00
Protection of river bank at Fort Brown, Tex.	1,000 00		1,000 00		1,000 00
Improving Sabine River, Texas	4,000 00		4,000 00		4,000 00
Improving Trinity River, Texas	13,000 00		13,000 00		13,000 00
Improving Arkansas River, Arkansas and Kansas	20,000 00		20,000 00	16,000 00	4,000 00
Improving Black River, Arkansas and Missouri	4,000 00		4,000 00	4,000 00	
Improving Saline River, Arkansas	2,000 00		2,000 00	2,000 00	
Improving White River above Buffalo Shoals, Arkansas	3,000 00		3,000 00	3,000 00	
Improving White River between Buffalo Shoals and Jacksonport, Arkansas	2,000 00		2,000 00		2,000 00
Improving White and Saint Francis Rivers, Arkansas	2,000 00		2,000 00	2,000 00	
Improving L'Anguille River, Arkansas	1,500 00		1,500 00		1,500 00
Improving Sabine Pass, Texas	120,087 00		120,087 00	120,087 00	
Improving Caney Fork River, Tennessee	4,000 00		4,000 00	4,000 00	
Improving Clinch River, Tennessee	1,500 00		1,500 00	1,500 00	
Carried forward	9,689,233 55	28,050,002 57	1,419,415 22	39,158,651 34	33,175,413 51
				955,228 79	5,028,009 04

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$9,689,233 55	\$28,050,002 57	\$1,419,415 22	\$39,158,651 34	\$33,175,413 51	\$955,228 79	\$5,028,009 04
Improving Cumberland River above Nashville, Tenn.				9,000 00			9,000 00	9,000 00		
Improving Cumberland River below Nashville, Tenn.				2,000 00			2,000 00	2,000 00		
Improving Little Tennessee River, Tennessee				3,500 00			3,500 00	3,500 00		
Improving Obeyes River, Tennessee				5,000 00			5,000 00	5,000 00		
Improving Tennessee River below Chattanooga, Tennessee and Alabama				25,000 00		50 40	25,050 40	25,050 40		
Improving Big Sandy River, Kentucky				103,558 92			103,558 92	31,546 71		72,012 21
Improving Cumberland River above mouth of Jelico, Kentucky				5,000 00			5,000 00			5,000 00
Improving Kentucky River, Kentucky				112,670 38			112,670 38	40,584 68		72,085 70
Improving South Fork of Cumberland River, Kentucky				998 98			998 98			998 98
Improving Treadwater River, Kentucky				3,500 00			3,500 00	3,500 00		
Improving Ohio River				95,000 00			95,000 00	75,827 46		19,172 54
Improving Sandusky River, Ohio				400 00			400 00			400 00
Improving Rocky River, Ohio				1,390 00			1,390 00	1,390 00		
Improving White River, Indiana				5,000 00			5,000 00	5,000 00		
Improving Wabash River, Indiana and Illinois				20,000 00			20,000 00	20,000 00		
Improving Illinois River, Illinois				270,000 00			270,000 00	200,000 00		70,000 00
Improving Mississippi River		23	1	1,353,000 00	1,000,000 00	20 00	2,353,020 00	1,946,557 49		406,462 51
Improving Upper Mississippi River				4,000 00			4,000 00	4,000 00		
Reservoirs at headwaters Mississippi River				286,984 40			286,984 40	225,343 30		61,641 10
Dry dock at Des Moines Rapids Canal, Mississippi River				18,000 00			18,000 00	18,000 00		
Improving Mississippi River above Falls of Saint Anthony, Minnesota				4,000 00			4,000 00	4,000 00		
Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Wisconsin, Illinois, and Missouri				85,000 00			85,000 00	70,000 00		15,000 00
Improving Des Moines Rapids, Mississippi River, Iowa and Illinois				11,500 00			11,500 00	11,500 00		
Improving Mississippi, Missouri, and Arkansas Rivers				129,000 00			129,000 00	48,000 00		81,000 00
Improving Mississippi River at Quincy, Ill				7,000 00			7,000 00	7,000 00		

Removing bar in Mississippi River opposite Dubuque, Iowa	5,000 00		5,000 00		5,000 00
Improving Rock Island Rapids, Mississippi River, Missouri and Illinois	2,000 00		2,000 00	2,000 00	
Improving Mississippi River opposite Saint Louis	20,000 00		20,000 00	20,000 00	
Improving Missouri River from its mouth to Sioux City, Iowa	240,000 00		240,000 00	220,000 00	20,000 00
Improving Missouri River from Sioux City, Iowa, to Fort Benton, Mont.	52,700 00		52,700 00	43,000 00	9,700 00
Survey of Missouri River from its mouth to Fort Benton, Mont.	12,000 00		12,000 00	2,500 00	9,500 00
Improving Gasconade River, Missouri	500 00		500 00	500 00	
Improving Clinton River, Michigan		585 41	585 41	585 41	
Improving Detroit River, Michigan		12,664 06	12,664 06	12,664 06	
Improving Grand River, Michigan	8,000 00		8,000 00	8,000 00	
Improving Hay Lake Channel, Sault Sainte Marie River, Michigan	165,000 00	24,586 00	189,586 00	125,000 00	64,586 00
Improving Saginaw River, Michigan	104,000 00	18 402 28	122,402 28	122,402 28	
Improving Chippewa River at Yellow Bank, Wis.	17,000 00		17,000 00	17,000 00	
Improving Fox and Wisconsin Rivers, Wisconsin	85,000 00		85,000 00	50,000 00	35,000 00
Constructing dam at Goose Rapids, Red River of the North, Minnesota and Dakota	49,400 00		49,400 00	2,500 00	46,900 00
Improving Red River of the North, Minnesota and Dakota	4,000 00		4,000 00	4,000 00	
Improving Saint Croix River below Taylor's Falls, Minnesota and Wisconsin	8,000 00		8,000 00	8,000 00	
Improving Yellowstone River, Montana and Dakota	2,600 00		2,600 00	2,600 00	
Improving Lower Clearwater River, Idaho	3,000 00		3,000 00	3,000 00	
Improving Sacramento and Feather Rivers, California	225,000 00		225,000 00	15,000 00	210,000 00
Improving San Joaquin River, California	20,000 00		20,000 00	20,000 00	
Improving Petaluma Creek, California	2,000 00		2,000 00	2,000 00	
Improving Umpqua River, California	4,685 89		4,685 89		4,685 89
Breakwater and Harbor of Refuge between Straits of Fuca, San Francisco, Cal.	130,742 89	1,630 19	141,373 08		141,373 08
Constructing canal around Cascades of Columbia River, Oregon	50,000 00		50,000 00	50,000 00	
Improving Upper Columbia River, Oregon	4,000 00		4,000 00	4,000 00	
Improving Lower Willamette and Columbia Rivers, Oregon	5,000 00		5,000 00	5,000 00	
Improving Chehalis River, Washington Territory	1,000 00		1,000 00	1,000 00	
Carried forward	13,479,365 01	29,050,002 57	1,477,353 56	44,006,721 14	36,672,965 30
				955,228 70	6,378,527 05

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$13,479,365 01	\$29,050,002 57	\$1,477,353 56	\$44,006,721 14	\$36,672,965 30	\$955,228 79	\$6 378,527 05
Improving Skagit, Stielequamish, Nooksack, Snohomish, and Snoqualmick Rivers, Washington Territory.....				6,500 00			6,500 00	6,500 00		
Testing flume invented by M. J. Adams.....				4,000 00			4,000 00	4,000 00		
Examination and surveys at South Pass, Mississippi River.....	23		4	5,859 67	6,000 00		11,859 67	9,359 67		2,500 00
Constructing lock and dam on Mississippi River at Meekers Falls, Minnesota.....				25,000 00			25,000 00			25,000 00
Gauging the waters of the Lower Mississippi River and its tributaries.....	23		4		2,100 00		2,100 00	2,100 00		
Sea-wall Governor's Island, New York.....				33,000 00			33,000 00	33,000 00		
Mississippi River Commission.....	22		620		150,000 00		150,000 00	150,000 00		
Examinations, surveys, and contingencies of rivers and harbors.....				98,911 41		181 02	99,092 43	78,565 38		20,527 05
Operating and care Saint Mary's Falls Canal, Michigan.....	21		478		34,681 63	2,318 37	37,000 00	37,000 00		
Improving Saint Mary's River and Saint Mary's Falls Canal, Michigan.....						3,307 47	3,307 47	3,307 47		
Operating and care Louisville and Portland Canal.....	21		478		47,500 00		47,500 00	47,500 00		
Operating and care Saint Clair Flats Canal, Michigan.....	21		478		3,495 49	504 51	4,000 00	4,000 00		
Operating and care Des Moines Rapids Canal, Iowa and Illinois.....	21		478		47,000 00		47,000 00	47,000 00		
Army depot building, Saint Paul, Minn.....				48,500 00			48,500 00	23,500 00		25,000 00
Purchase of the Arlington estate, act March 3, 1883.....				25,000 00			25,000 00	25,000 00		
Buildings for military headquarters, Fort Snelling, Minn.....						43	43		43	
Buildings for military quarters, Fort Leavenworth, Kans.....						1 05	1 05			1 05
Surveys of northern and northwestern lakes.....	1883			5,296 02		29 76	5,325 78	3,229 76		2,096 02
Do.....	1884	22	617		3,000 00		3,000 00	3,000 00		
Survey for Hennepin Canal.....				9,000 00			9,000 00	1,000 00		8,000 00
Survey of Gettysburg battle-field.....				25,000 00			25,000 00	8,000 00		17,000 00

Geographical survey of the territory of the United States west 100th meridian				2,000 00		30	2,000 30	2,000 00		30
Constructing jetties and other works at South Pass, Mississippi River		21	4		150,000 00		150,000 00	150,000 00		
Removing sunken vessels or crafts obstructing or endangering navigation		28	197		28,857 50		28,857 50	28,857 50		
Contingencies of the Army (transfer account)	1881*					66 80	66 80	66 80		
Do	1882			10,501 03			10,501 03		10,501 03	
Do	1883			18,203 83		105 66	18,309 49	3,254 00		15,055 49
Do	1884	22	459		40,000 00	105 00	40,105 00	16,255 00		23,850 00
Publication of the official records of the war of the rebellion	1882			3 32		1 00			4 32	
Do	1883			27,417 51			27,417 51	27,417 51		
Do	1884	22	618		36,000 00		36,000 00	10,000 00		26,000 00
Expenses of recruiting	1881*					1,121 54	1,121 54		1,121 54	
Do	1882			982 27		34 10	1,016 37	4 00	1,012 37	
Do	1883			2,134 64		2,855 49	4,990 13	416 25		4,573 88
Do	1884	22	456		110,000 00	126 34	110,126 34	99,549 49		10,576 85
Expenses of Commanding General's Office	1883					161 11	161 11			161 11
Do	1884	22	456		1,750 00		1,750 00	1,750 00		
Contingencies of the Adjutant-General's Office	1882			83 27		1 25	84 52		84 52	
Do	1883			200 00		1 80	201 80			201 80
Do	1884	22	456		2,500 00	45 40	2,545 40	2,545 40		
Signal Service, pay	1884	22	616		235,100 00	68 08	235,168 08	208,000 00		27,168 08
Signal Service, subsistence	1884	22	616		164,779 72		164,779 72	160,004 78		4,774 94
Signal Service, regular supplies	1884	22	616		57,651 75	744 23	58,395 98	57,786 75		609 23
Signal Service, incidental expenses	1884	22	617		1,475 00		1,475 00	1,475 00		
Signal Service, transportation	1884	22	617		35,275 00		35,275 00	18,342 59		16,932 41
Signal Service, barracks and quarters	1884	23	617		85,908 00		85,908 00	85,908 00		
Signal Service, clothing and camp and garrison equipage	1884	22	617		23,485 10	18 38	23,503 48	8,160 18		15,343 30
Signal Service, Medical Department	1884	22	617		5,700 00		5,700 00	3,449 21		2,250 79
Signal Service	1881*					165 22	165 22		165 22	
Do	1882					120 31	120 31		120 31	
Do	1883					2 48	2 48			2 48
Do	1884	22	456		5,000 00		5,000 00	5,000 00		
Observation and report of storms	1881*					22,287 77	22,287 77		22,287 77	
Do	1882					43 20	43 20	40 00	3 20	
Do	1883					107 50	107 50	107 50		
Do	1884	22	615		242,500 00	2 50	242,502 50	240,773 76		1,728 74
Observation and exploration in the Arctic Seas				13,000 00		2 50	13,002 50	13,002 50		
Expenses of military convicts	1882			9,368 45			9,368 45		9,368 45	
Do	1883			6,051 18			6,051 18	1,325 87		4,725 31
Do	1884	22	618		12,000 00		12,000 00	5,892 66		6,107 34
Artillery school at Fortress Monroe, Va	1882			1 60			1 60		1 60	
Do	1884	22	618		3,000 00		3,000 00	3,000 00		
Carried forward				13,855,379 21	30,584,761 76	1,511,884 13	45,952,025 10	38,813,412 33	999,899 55	6,638,713 22

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$13,855,379 21	\$30,584,761 76	\$1,511,884 13	\$45,952,025 10	\$38,313,412 33	\$999,899 55	\$6,638,713 22
Construction, maintenance, and repairs of military telegraph lines.....	1881*					11 56	11 56		11 56	
Do.....	1882			9 50		3 38	12 88		12 88	
Do.....	1883					4 15	4 15			4 15
Do.....	1884	22	616		35,000 00		35,000 00	32,038 25		2,961 75
Refunding to the State of Georgia money ex- pended for common defense in 1877.....				35,555 42			35,555 42			35,555 42
Support of National Home for Disabled Vol- unteer Soldiers.....	1884	22	619-20		1,122,088 03		1,122,088 03	1,122,088 03		
Support of Soldiers' Home.....		R. S.	3689		355,439 91	65 65	355,505 56	355,505 56		
Support of Soldiers' Home, permanent fund.....		22	565	50,493 88	367,092 04		417,585 92	126,600 00		290,985 92
Support of Soldiers' Home, interest account.....		22	565	171 35	5,298 33		5,469 68	3,494 75		1,974 93
Capture of Jefferson Davis.....				2,382 38			2,382 38			2,382 38
Support of military prison at Fort Leaven- worth, Kans.....	1882			1,997 45			1,997 45		1,997 45	
Do.....	1883					64 90	64 90			64 90
Do.....	1884	22	618-19		94,825 47		94,825 47	93,477 15		1,348 32
Extra pay to officers and men who served in the Mexican war.....		20	316		500 00		500 00	500 00		
Military posts.....		22	615		200,000 00		200,000 00	200,000 00		
Construction of a post on North Fork of Loupe River, Nebraska.....	1881*					3 00	3 00		3 00	
Military posts near the Niobrara River, Ne- braska and Dakota.....				30			30		30	
Military posts near Musselshell River, Mon- tana.....				46			46		46	
Military posts for protection of Rio Grande frontier.....				133,157 80		56 68	133,214 48	71,476 00		61,738 48
Military posts at Fort McKinney, Wyo.....				18 66			18 66		18 66	
Military posts near northern boundary of Montana.....				30 16			30 16		30 16	
Military posts at El Paso, Tex.....				30			30		30	
Construction of military post on Yellowstone and Musselshell Rivers.....						9 50	9 50		9 50	
Bounty under act of July 28, 1866.....	1880*			60,000 00			60,000 00	60,000 00		
Bounty under act of July 28, 1866, indefinite.....						1,204 45	1,204 45		1,204 45	
Reimbursing Missouri for militia expenses during the rebellion.....				14 00			14 00			14 00

Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities			614 25			614 25	261 01		353 24
Rations for relief of persons rendered destitute by overflow of Mississippi River			732 32			732 32		732 32	
Removal of remains of Gen. George Sykes			569 26			569 26		569 26	
Claims for quartermaster stores and commissary supplies			4,521 88		125 00	4,646 88	2,730 08		1,916 80
Army and Navy hospital, Hot Springs, Ark.			100,000 00			100,000 00	56,000 00		44,000 00
Road from Chattanooga to the national cemetery, Tennessee	22	617	50	2,500 00		2,500 50	2,500 00		50
Road from Mound City to the national cemetery, Illinois			5,000 00			5,000 00	5,000 00		
Road from Fort Scott to national cemetery, Kansas					23 70	23 70			23 70
Services and supplies, Montana volunteers, &c			932 00			932 00			932 00
Miscellaneous claims audited by Third Auditor			2,269 75			2,269 75			2,269 75
Claims of loyal citizens, &c			7,189 00		100 00	7,289 00			7,289 00
Commutation of rations to prisoners of war in rebel prisons, prior to July 1, 1879			398 00			398 00		398 00	
Awards for quartermaster's stores, &c., taken by the Army in Tennessee			130 00			130 00			130 00
Horses and other property lost in military service			127 06			127 06			127 06
Relief of Kirk W. Noyes	22	160		514 75		514 75	514 75		
Relief of T. J. Boyles, administrator estate of M. Radish, deceased	23	5		440 00		440 00	440 00		
Relief of sufferers from overflow of Ohio River and its tributaries	23	267, 8, 9		329,500 00	33,980 64	363,480 64	361,243 60		2,237 04
Relief of sufferers from overflow of Mississippi River and its tributaries		273		170,500 00		170,500 00	170,000 00		500 00
Relief of Sallie A. Spence	23	2		100 00		100 00	100 00		
Relief of M. J. Kelly, late chaplain U. S. A., and others, of Company B, Twentieth U. S. Infantry	22	52		53 27		53 27	53 27		
Relief of Santiago de Leon	23	8		2,988 00		2,988 00	2,988 00		
Total			14,261,694 89	33,271,601 56	1,547,536 74	49,080,833 19	40,980,422 78	1,004,887 85	7,095,522 56
NAVAL ESTABLISHMENT.									
Pay of the Navy, prior to July 1, 1879			74 51		30 87	105 38	99 95		5 43
Pay of the Navy, prior to July 1, 1880			1,408 07		73 83	1,481 90	1,481 90		
Pay of the Navy	22	472-3	2,051,072 59	7,133,980 00	48,125 98	9,233,178 57	7,050,627 82		2,182,550.75
Pay of the Navy, prior to July 1, 1878			369 66			369 66			369 66
Pay, miscellaneous, prior to July 1, 1879			244 27			244 27			244 27
Carried forward			2,053,169 10	7,133,980 00	48,230 68	9,235,379 78	7,052,209 67		2,183,170 11

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropriations for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amount car- ried to the surplus fund June 30, 1884.	Balances of appropria- tions June 30, 1884.
		Vol.	Page or sec- tion.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward				\$2,053,169 10	\$7,133,980 00	\$48 230 68	\$9,235,379 78	\$7,052,209 67		\$2,183,170 11
Pay, miscellaneous	1881*					11,813 77	11,813 77		\$11,813 77	
Do	1882			96,387 28		6,349 17	102,736 45	859 50	101,876 95	
Do	1883			633 46		8,300 77	8,934 23	7,993 24		940 99
Do	1884	22	473		300,000 00	5,108 64	305,108 64	285,092 47		20,016 17
Contingent, Navy	1881*					36 00	36 00		36 00	
Do	1882			213 13		7 12	220 25	220 25		
Do	1883			15,869 97		2,760 24	18,630 21	18,558 01		72 20
Do	1884	22	473		100,000 00	2,923 70	102,923 70	100,753 72		2,169 98
Accrued mileage, Navy and Marine Corps				214 78		8,165 24	8,380 02	8,380 02		
Pay of Marine Corps, prior to July 1, 1878				66 72			66 72	66 72		
Pay of Marine Corps, prior to July 1, 1879						23 20	23 20			23 20
Pay of Marine Corps		22	479-80	215,668 23	642,985 00	2,380 23	861,033 46	636,092 86		224,940 60
Provisions, Marine Corps	1882			14,584 74			14,584 74	28 80	14,555 94	
Do	1883			2,137 99		90 22	2,228 21	2,228 21		
Do	1884	22	480		60,000 00		60,000 00	59,983 59		16 41
Clothing, Marine Corps	1882			2,153 27		1,439 08	3,592 35	299 93	3,292 42	
Do	1883			44 17		3,601 44	3,645 61	4 00		3,641 61
Do	1884	22	480		77,000 00	2,163 37	79,163 37	78,700 00		463 37
Fuel, Marine Corps	1882			1,719 90			1,719 90	28 80	1,691 10	
Do	1883			1,138 69		970 96	2,109 65	1,164 94		944 71
Do	1884	22	480		18,000 00	2,823 59	20,823 59	20,800 00		23 59
Military stores, Marine Corps	1882			936 61			936 61		936 61	
Do	1883			26 36		310 21	336 57			336 57
Do	1884	22	480		9,786 50	79 75	9,866 25	9,502 43		363 82
Transportation and recruiting, Marine Corps	1882			592 52			592 52	242 77	349 75	
Do	1883					2,200 74	2,200 74	1,703 65		497 09
Do	1884	22	480		10,000 00		10,000 00	10,000 00		
Repairs of barracks, Marine Corps	1882			90			90		90	
Do	1883					154 05	154 05			154 05
Do	1884	22	480		10,000 00		10,000 00	10,000 00		
Forage for horses, Marine Corps	1882			1,844 28			1,844 28		1,844 28	
Do	1883			1,400 00		572 45	1,972 45			1,972 45
Do	1884	22	480		5,400 00		5,400 00	3,550 00		1,850 00
Contingent, Marine Corps	1882			87 19			87 19			87 19
Do	1883			19 50		880 92	900 42	227 89		672 53
Do	1884	22	480		25,000 00	66 12	25,066 12	25,065 80		32
Marine Barracks, Washington, D. C.	1882			9 29			9 29	9 29		

Pay of professors and others, Naval Academy	1882			2,779 55		2,779 55		2,779 55	
Do	1883			306 00	14 50	320 50			320 50
Do	1884	22	478		53,559 00	53,559 00	52,581 75		977 25
Pay of watchmen and others, Naval Academy	1884	22	478		23,062 50	23,062 50	23,062 50		
Pay of mechanics and others, Naval Academy	1883				18	18			18
Do	1884	22	478		14,590 23	14,590 23	14,590 23		
Pay of steam employes, Naval Academy	1882			431 40		431 40		431 40	
Do	1883				100 85	100 85			100 85
Do	1884	22	478		7,671 00	7,671 00	7,671 00		
Repairs of Naval Academy	1884	22	478		21,000 00	21,000 00	21,000 00		
Heating and lighting Naval Academy	1884	22	478		17,000 00	17,000 00	17,000 00		
Library, Naval Academy	1884	22	478		2,000 00	2,000 00	2,000 00		
Stationary, Naval Academy	1882			02		02		02	
Do	1884	22	478		2,000 00	2,000 00			
Board of Visitors, Naval Academy	1883				8 25	8 25			8 25
Do	1884	22	478		1,500 00	1,500 00	1,500 00		
Chemistry, Naval Academy	1882			13 44		13 44		13 44	
Do	1884	22	478		2,500 00	2,500 00	2,500 00		
Miscellaneous, Naval Academy	1882			2 27		2 27		2 27	
Do	1884	22	478		34,600 00	34,600 00	34,600 00		
Stores, Naval Academy	1884	22	478		800 00	800 00	800 00		
Material, Naval Academy	1884	22	478		1,000 00	1,000 00	1,000 00		
Armory, Naval Academy	1884			07		07		07	
Ocean surveys, navigation	1884	22	474		10,000 00	10,000 00	7,107 48		2,893 09
Navigation and navigation supplies	1882			350 15		350 15	159 31		
Do	1883			19,816 43	1,546 08	21,362 51	21,362 26	190 84	25
Do	1884	22	473		100,000 00	100,878 06	83,966 87		16,911 19
Civil establishment, navigation	1882			6 20		6 20		6 20	
Do	1883			55	1 43	1 98			1 98
Do	1884	22	474		5,000 00	5,023 05	4,979 02		44 03
Contingent, navigation	1882			290 72		290 72	13 30	277 42	
Do	1883			519 57	104 92	624 49	545 13		79 98
Do	1884	22	474		4,000 00	4,278 17	4,131 59		146 58
Hydrographic work	1881*				90	90		90	
Do	1882			2,909 71	100 20	3,009 91	2,838 00	171 91	
Do	1883			1,538 49	306 56	1,845 05	1,844 60		45
Copper plates, Hydrographic Office	1883			13,756 06	3 90	13,759 96	9,035 00		4,724 96
Survey of the west coast of Mexico, Hydrographic Office				13,828 40	573 05	14,401 45	2,853 85		11,547 60
Charts of Amazon and Madeira Rivers, Hydrographic Office				2,927 11		2,927 11			2,927 11
Charts of Pacific coast of Mexico, Hydrographic Office				9 20	2 29	11 49			11 49
Naval Observatory	1882			273 47	26	273 73		273 73	
Do	1883			564 58	9 30	573 88	570 80		3 08
Lighting vessels by electricity	1883			5,000 00		5,000 00	5,000 00		
Naval Laboratory, Washington, D. C.	1882			124 99		124 99		124 99	
Do	1883			1,163 75	4 82	1,168 57	546 00		622 57
Carried forward				2,475,530 21	8,692,434 23	11,283,373 44	8,659,025 25	140,670 46	2,483,677 73

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1883.	Appropria- tions for the fiscal year end- ing June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of ap- propriations June 30, 1884.
		Vol.	Page or sec- tion.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward				\$2,475,530 21	\$8,692,434 23	\$115,409 00	\$11,283,373 44	\$8,659,025 25	\$140,670 46	\$2,483,677 73
Navy-yard Commission				1,230 00			1,230 00	1,225 20		4 80
Observation of the transit of Venus				16,540 29		7,823 70	24,363 99	21,813 03		2,550 96
Nautical Almanac	1882			85 65			85 65		85 65	
Velocity of light, Nautical Almanac				1,569 70		20	1,569 90	565 00		1,004 90
Ordnance, ordnance stores.	1882			30,376 09		37 83	30,413 92	23,192 61	7,221 31	
Do.	1883			10,605 00		1,013 50	11,618 50	6,471 34		5,147 16
Do.	1884	22	474		150,000 00	9,294 32	159,294 32	152,384 44		6,909 88
Ordnance material, proceeds of sale		18	388	10 00	2,799 24		2,809 24			2,809 24
Contingent, ordnance	1882			811 71			811 71		811 71	
Do.	1883			1,365 23		27 42	1,392 65	890 41		502 24
Do.	1884	22	474		3,000 00	18 32	3,018 32	3,017 72		60
Civil establishment, Bureau of Ordnance	1882			9 05			9 05		9 05	
Do.	1883			03		4 33	4 36			4 36
Do.	1884	22	474		5,000 00	8 04	5,008 04	5,003 04		5 00
Repairs, Bureau of Ordnance	1883			5,643 36		248 55	5,891 91	4,183 00		1,708 91
Do.	1884	22	474		15,000 00	480 66	15,480 66	14,046 00		1,434 66
Torpedo Corps.	1882			8,304 88		3 06	8,307 94	4,108 65	4,199 29	
Do.	1883			28,124 26		153 68	28,277 94	28,277 94		
Do.	1884	22	474		50,000 00	3 85	50,003 85	45,693 34		4,310 51
Torpedoes, Bureau of Ordnance	1884	22	475		100,000 00		100,000 00			100,000 00
Propeller for United States steamer Alarm				607 51		652 40	1,259 91			1,259 91
Sale of small-arms		20	242	8,798 22	2,680 98	6 34	11,485 54	8,800 00		2,685 54
Testing Clark's defective turrets				19,850 00		61 50	19,911 50	10,373 00		9,538 50
Steel rifled breech-loading guns	1883			674 10		15 22	689 32	689 32		
Do.	1884			83,265 00		5 60	83,270 60	30,689 00		52,581 60
Steel cruisers				1,291,994 00		6,777 52	1,298,771 52	1,285,124 56		13,646 96
Equipment of vessels	1882			1,485 23		40	1,485 63	1,485 63		
Do.	1883			9,267 67		3,532 35	12,800 02	11,905 85		894 17
Do.	1884	22	475		800,000 00	6,662 61	806,662 61	799,507 02		7,155 59
Transportation and recruiting, Bureau of } Equipment and Recruiting }	1884 {	22 23	475 17		40,000 00	214 18	40,214 18	34,531 50		5,682 68
Contingent, Bureau of Equipment and Re- cruiting	1879*					2 64	2 64			2 64
Do.	1882			132 63			132 63		132 63	
Do.	1883			2,982 66		591 30	3,573 96	3,573 56		40
Do.	1884	22 23	475 17		15,000 00	27 31	15,027 31	14,896 76		130 55

Transportation of enlisted men, Bureau of Equipment and Recruiting	1883			7,957 28		3,031 83	10,989 11	5,172 94		5,816 17
Civil establishment, Bureau of Equipment and Recruiting	1882			04			04		04	
Do.	1883			9 46		46 39	55 85			55 85
Do.	1884	22	475		9,000 00	7 89	9,007 89	8,891 83		116 56
Recruiting, Bureau of Equipment and Recruiting	1883			7,304 24		103 23	7,407 47	147 85		7,259 62
Tuition of two naval cadets, Royal Naval College, Greenwich				900 00			900 00	900 00		
Maintenance of yards and docks	1882			646 60			646 60	258 24	388 36	
Do.	1883			7,627 14		129 30	7,756 44	7,451 99		304 45
Do.	1884			62		14 78	15 40	8 35		7 05
Do.	1884	22	475		200,000 00	1,454 60	201,454 60	197,350 65		4,103 95
Contingent, yards and docks	1882			3 21			3 21		3 21	
Do.	1883			7,882 88		1,779 52	9,662 40	9,658 00		4 40
Do.	1884	22	475		20,000 00	81 43	20,081 43	11,318 66		8,762 77
Civil establishment, yards and docks	1882			5 84			5 84		5 84	
Do.	1883			2 50		19 36	21 86			21 86
Do.	1884	24	476		24,000 00	159 36	24,159 36	24,158 14		1 22
Naval station and coal depot, Isthmus of Panama				200,000 00			200,000 00			200,000 00
Naval station and coal depot, Port Royal, S. C.				20,000 00			20,000 00	500 00		19,500 00
Site for naval station and coal depot, Port Royal, S. C.				5,000 00			5,000 00	5,000 00		
Naval training station, Coaster's Island Harbor, R. I.	1884	22	620		45,000 00	286 56	45,286 56	29,036 00		6,250 56
Do.	1883			199 53			199 53	195 00		4 53
Navy-yard, Brooklyn, N. Y.	1883			50,773 67		41 03	50,814 70	50,812 00		2 70
Do.	1884	22	620		100,000 00	2 97	100,002 97	52,640 97		47,362 00
Navy-yard, Washington, D. C.	1883			7,940 00		927 89	8,867 89	6,282 00		2,585 89
Do.	1884	22	620		15,000 00		15,000 00	9,584 00		5,416 00
Navy-yard, Mare Island, Cal.	1882			63			63		63	
Do.	1883			45,708 97		961 43	46,670 40	46,669 50		90
Do.	1884	22	620		275,000 00	7 48	275,007 48	214,933 62		60,073 86
Navy-yard, Pensacola, Fla.	1881*					94 64	94 64		94 64	
Do.	1882			15,141 30		1,025 58	16,166 88	721 00	15,445 88	
Navy-yard, Portsmouth, N. H.	1882			07			07		07	
Navy-yard, New London, Conn.	1881*					112 70	112 70		112 70	
Navy-yard, Norfolk, Va.	1882			1 00			1 00		1 00	
Do.	1883			1 69			1 69			1 69
Navy-yard, Boston, repairs of rope-walks	1881			21 86			21 86		21 86	
Do.	1882									
Naval wharf, Key West, Fla.				3,013 17		57	3,013 74	3,012 00	1 74	
Closed navy-yards and stations	1884	22	475, 620		50,000 00	449 32	50,449 32	50,348 71		100 61
Naval Asylum, Philadelphia, Pa.	1882			776 61			776 61		776 61	
Carried forward				4,380,180 79	10,613,914 45	163,813 69	15,157,908 93	11,916,524 12	169,982 68	3,071,402 13

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made dur- ing the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments dur- ing the fiscal year ending June 30, 1884.	Amounts car- ried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or sec- tion.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward.....				\$4,380,180 79	\$10,613,914 45	\$163,813 69	\$15,157,908 93	\$11,916,524 12	\$169,982 68	\$3,071,402 13
Naval Asylum, Philadelphia, Pa.....	1883			13,282 62		16 89	13,299 51	12,275 00		1,024 51
Do.....	1884					59,837 08	59,837 08	46,979 00		12,858 08
Repairs and preservation of navy-yards.....	1882			1,613 01			1,613 01		1,613 01	
Do.....	1883			16,353 09		45 91	16,399 00	5,298 00		11,101 00
Do.....	1884	22	620		150,000 00	458 18	150,458 18	143,302 00		7,156 18
Headstones national cemeteries, Philadel- phia.....	1882			356 50			356 50		356 50	
Enlistment bounties to seamen.....	1877			33 35			33 35			33 35
Do.....	1878			100 00			100 00			100 00
Do.....	1879			8 84		66 16	75 00	66 67		8 33
Do.....	1880			6 63		33 34	39 97	33 34		6 63
Medical Department.....	1882			224 80		105 57	330 37	330 37		
Do.....	1883			7,975 52		6,731 92	14,707 44	10,757 81		3,949 63
Do.....	1884	22	476		40,000 00	6,918 96	46,918 96	31,782 77		15,136 19
Museum of hygiene, medicine and surgery.....	1883			2,228 03		1,697 71	3,925 74	3,916 60		9 14
Naval hospital fund.....	1882			17 79		110 15	127 94		127 94	
Do.....	1883			7 62		6 53	14 15			14 15
Do.....	1884	22	476		30,000 00	1,457 28	31,457 28	31,442 00		15 28
Repairs, Bureau of Medicine and Surgery.....	1882			143,154 03		45,970 97	189,125 01	93,682 06		95,442 94
Do.....	1883			189 02		335 13	524 15		524 15	
Do.....	1884	22	476	5,049 73		395 79	5,445 52	4,886 00		559 52
Contingent, Bureau of Medicine and Surgery.....	1882			665 68		1,146 14	16,146 14	15,592 62		553 52
Do.....	1883			3,550 08		248 07	913 75	89 51	824 24	
Do.....	1884	22	476		25,000 00	139 51	3,689 59	2,076 97		1,612 62
Civil establishment, Bureau of Medicine and Surgery.....	1884					735 79	25,735 79	15,145 10		10,590 69
Do.....	1882			381 35			381 35		381 35	
Do.....	1883			\$23 97		577 18	1,301 15	610 10		691 05
Do.....	1884	22	476		20,000 00	304 72	20,304 72	20,112 32		192 40
Provisions, Navy.....	1879					54 30	54 30	27 00		27 30
Do.....	1882			1,018 68		80 90	1,099 58	1,099 58		
Do.....	1883			56,124 98		3,166 60	59,291 58	59,291 58		
Do.....	1884	22	476		1,100,000 00	5,408 02	1,105,408 02	1,005,494 43		99,913 59
Clothing, Navy.....				344,585 90		300,982 91	645,568 81	182,879 78		462,689 03
Small stores, Bureau of Provisions and Cloth- ing.....				127,049 94		92,826 17	219,876 11	59,166 98		160,709 13
Contingent, Bureau of Provisions and Cloth- ing.....	1882			24,019 68		60	24,020 28	26 00	23,994 28	

Do	1883			32,293 68	610 87	32,904 55	949 49		31,955 06
Civil establishment, Bureau of Provisions and Clothing	1884	22	476		40,000 00	40,762 89	31,202 27		9,560 62
Do	1882			2 21		2 21		2 21	
Do	1883			595 81	20 06	615 87			615 87
Construction and Repair	1884	22	476		6,000 00	6,000 00	6,000 00		
Do	1881				25	25		25	
Do	1882			78		78		78	
Do	1882			51,090 41	1 10	51,091 51			51,091 51
Do	1883			109,817 96	7,882 48	117,700 44	75,213 98		42,486 46
Do	1884	22	476		1,334,000 00	1,362,746 57	1,314,719 88		48,026 69
Construction and Repair, act June 14, 1878 (timber)	1884	23	17						
Civil establishment, construction and repair				58,291 39		58,291 39			58,291 39
Do	1882			270 78		270 78		270 78	
Do	1883			2,097 58	1 49	2,099 07			2,099 07
Bureau of Steam Engineering, act June 14, 1878.	1884	22	476		20,000 00	20,000 15	17,024 00		2,976 15
Steam machinery				21,731 68		21,731 68			21,731 68
Do	1882			7,931 91	1,385 76	9,317 67	350 76		8,966 91
Do	1883			117,062 32	2,997 30	120,059 62	117,990 45		2,069 17
Do	1884	22	477		1,000,000 00	1,059,154 48	1,008,940 52		50,213 96
Do	1881			1,212 16		1,212 16		1,212 16	
Contingent, steam engineering	1882								
Civil establishment, steam engineering	1884	22	477		1,000 00	1,000 00	505 75		494 25
Do	1882			08		08		08	
Do	1883			577 72	6 44	584 16			584 16
Do	1884	22	477		10,000 00	10,008 04	9,040 04		968 00
Prize-money to captors				556,908 43	3,171 81	560,080 24	10,275 45		549,804 79
Double-turreted monitors				323,509 96	357 48	323,867 44	121,987 18		201,880 26
Machinery, double-turreted monitors				1,000,000 00	83	1,000,000 83	394,621 84		605,378 99
Preservation of Chevalier de Ternay monument at Newport, R. I.				800 00		800 00			800 00
Preservation of cemeteries in foreign countries	1882			2,738 76		2,738 76	1,089 44	1,649 32	
Navy pension fund					630,000 00	630,000 00	630,000 00		
Payment of officers and crew of the Kearsarge for destruction of the Alabama				1,639 30		1,639 30			1,639 30
Extra pay of officers and men who served in the Mexican war		20	316		1,028 00	1,630 00	2,708 00	2,708 00	
Indemnity for lost clothing	1878			40 00		40 00			40 00
Do	1877			118 75		118 75	58 75		60 00
Do	1876			120 00		120 00			120 00
Do		R. S.	3639		1,429 93	1,849 93	1,849 93		
Gratuity to machinists in lieu of re-enlistment					811 50	811 50		811 50	
Carried forward				7,417,753 30	14,407,372 38	1,431,691 67	23,256,817 35	17,407,415 44	201,751 23
									5,647,650 68

* And prior years.

† Prior to July 1.

STATEMENT showing the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1883, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
		Vol.	Page or section.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward.....				\$7,417,753 30	\$14,407,372 38	\$1,431,691 67	\$23,256,817 35	\$17,407,415 44	\$201,751 23	\$5,647,650 68
ounty for destruction of enemies' vessels.....	1877*			49 20			49 20			49 20
Do.....	1878*					71 11	71 11			71 11
Do.....	1879*					55 36	55 36			55 36
Do.....	1880*					17 45	17 45			17 45
Do.....						2,571 10	2,571 10		2,571 10	
Search for steamer Jeannette, Arctic Expedition.....				18,271 71		1,172 77	19,444 48			19,444 48
Removal and burial of remains of Lieutenant De Long and companions.....				25,000 00		55	25,000 55	1,804 76		23,195 79
Payment of Japanese award, act February 22, 1883.....				51,524 44		4,322 92	55,847 36	16,023 92		39,823 44
Payment to T. C. Bashor & Co.....				9,734 71			9,734 71		9,734 71	
Payment to captain and owners of North Star for rescue of United States steamer Rodgers.....				20,000 00			20,000 00	20,000 00		
Relief of the children of Otway H. Berryman and others.....				12,367 84			12,367 84			12,367 84
Relief of officers and crew of United States steamer Rodgers.....		22	620		103 32	391 68	495 00	495 00		
Reward for services to officers and crew of United States steamer Rodgers.....				1,200 00			1,200 00			1,200 00
Relief of sufferers by wreck of United States steamer Huron.....		20	497		318 00		318 00	318 00		
Expenses in connection with the Arctic Exploring Expedition.....				12,504 64			12,504 64	913 76		11,590 88
Relief of Lady Franklin Bay Expedition to the Arctic regions.....		23	267		696,640 55	13,652 27	710,292 82	710,292 82		
General account of advances.....				†1818,668 31		4,959,108 99	4,140,440 68	5,547,713 55		†1,407,272 87
Destruction of clothing and bedding for sanitary reasons.....				1,273 59			1,273 59	680 06		593 53
Total.....				6,751,011 12	15,104,434 25	6,413,055 87	28,268,501 24	23,705,657 31	214,057 04	4,348,786 89

* Prior to July 1.

† Debit balances.

RECAPITULATION.

	Balances of appropriations July 1, 1883.	Appropriations for the fiscal year ending June 30, 1884.	Repayments made during the fiscal year 1884.	Aggregate available for the fiscal year ending June 30, 1884.	Payments during the fiscal year ending June 30, 1884.	Amounts carried to the surplus fund June 30, 1884.	Balances of appropriations June 30, 1884.
Treasury.....	\$18,786,354 18	\$24,375,431 51	\$2,425,638 48	\$45,587,424 17	\$28,985,238 38	\$2,370,570 82	\$14,231,614 97
Judiciary.....	712,162 19	3,183,559 42	209,878 14	4,105,599 75	3,253,918 66	134,304 04	717,377 05
Diplomatic.....	675,030 86	1,408,335 00	173,583 86	2,256,949 72	1,434,350 23	83,967 29	738,632 20
Customs.....	4,578,786 00	21,502,728 79	909,775 67	26,991,290 46	23,696,061 75	661,629 77	2,635,598 94
Interior civil.....	2,443,575 49	7,812,079 99	75,069 18	10,330,724 66	8,688,030 59	65,085 79	1,577,608 28
Internal revenue.....	285,865 54	8,975,836 92	22,220 07	9,283,922 53	8,678,999 49	70,034 49	534,888 55
Public debt.....		315,099,413 98	6,921 18	315,106,335 16	315,105,990 16	345 00	
Interior—Indians.....	13,076,735 93	6,409,658 70	211,884 74	19,698,279 37	6,686,459 85	106,954 95	12,904,864 57
Interior—Pensions.....	37,585,420 32	86,703,351 17	16,441,452 62	140,730,224 11	71,868,822 18	11,755,235 54	57,106,166 39
Military establishment.....	14,261,694 89	33,271,601 56	1,547,536 74	49,080,833 19	40,980,422 78	1,004,887 85	7,093,522 56
Naval establishment.....	6,751,011 12	15,104,434 25	6,413,055 87	28,268,501 24	23,705,657 31	214,057 04	4,348,786 89
Total.....	99,156,636 52	523,846,431 29	28,437,016 55	651,440,084 86	533,083,951 38	16,467,072 58	101,889,060 40

STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES on the 1st of January of each year from 1791 to 1842, inclusive; and on the 1st of July of each year from 1843 to 1884, inclusive.

January 1, 1791.....	\$75,463,476 52	January 1, 1838.....	\$10,434,221 14
1792.....	77,227,924 66	1839.....	3,573,343 82
1793.....	80,352,634 04	1840.....	5,250,875 54
1794.....	78,427,404 77	1841.....	13,594,480 73
1795.....	80,747,587 39	1842.....	20,601,226 28
1796.....	83,762,172 07	July 1, 1843.....	32,742,922 00
1797.....	82,064,479 33	1844.....	25,461,652 50
1798.....	79,228,529 12	1845.....	15,925,303 01
1799.....	78,408,669 77	1846.....	15,550,202 97
1800.....	82,976,294 35	1847.....	38,826,534 77
1801.....	83,098,050 80	1848.....	47,044,862 23
1802.....	86,712,632 25	1849.....	63,061,858 69
1803.....	77,054,680 30	1850.....	63,452,773 55
1804.....	86,427,120 88	1851.....	68,304,796 02
1805.....	82,312,150 50	1852.....	66,199,341 71
1806.....	75,723,270 66	1853.....	59,803,117 70
1807.....	69,218,398 64	1854.....	42,242,222 42
1808.....	65,196,317 97	1855.....	35,586,858 56
1809.....	57,023,192 09	1856.....	31,972,537 90
1810.....	53,173,217 52	1857.....	28,699,831 85
1811.....	48,005,587 76	1858.....	44,911,881 03
1812.....	45,209,737 90	1859.....	58,496,637 88
1813.....	55,962,827 57	1860.....	64,842,287 88
1814.....	81,487,846 24	1861.....	90,580,873 72
1815.....	99,833,660 15	1862.....	524,176,412 13
1816.....	127,334,933 74	1863.....	1,119,772,138 63
1817.....	123,491,965 16	1864.....	1,815,784,370 57
1818.....	103,466,633 83	1865.....	2,680,647,869 74
1819.....	95,529,648 28	1866.....	2,773,236,173 69
1820.....	91,015,566 15	1867.....	2,678,126,103 87
1821.....	39,987,427 66	1868.....	2,611,687,851 19
1822.....	93,546,676 98	1869.....	2,588,452,213 94
1823.....	90,875,877 28	1870.....	2,480,672,427 81
1824.....	90,269,777 77	1871.....	2,353,211,332 32
1825.....	83,788,432 71	1872.....	2,253,251,078 78
1826.....	81,054,059 99	1873.....	2,234,482,743 20
1827.....	73,987,357 20	1874.....	2,251,690,218 43
1828.....	67,475,043 87	1875.....	2,232,284,281 95
1829.....	58,421,413 67	1876.....	2,180,394,617 15
1830.....	48,565,406 50	1877.....	2,205,301,142 10
1831.....	39,123,191 68	1878.....	2,256,205,398 20
1832.....	24,322,235 18	1879.....	2,349,567,232 04
1833.....	7,001,698 83	1880.....	*2,120,415,120 63
1834.....	4,760,082 08	1881.....	2,069,013,319 58
1835.....	37,513 05	1882.....	1,918,312,744 03
1836.....	336,957 83	1883.....	1,884,171,478 07
1837.....	3,308,124 07	1884.....	1,830,528,673 57

* The amount outstanding July 1, 1880, according to the books of the Register's Office, was \$2,128,791,054 63
 From which deduct the amount held for the redemption of fractional currency, applied to the payment of arrears of pensions, act June 21, 1879..... 8,375,934 00
 2,120,415,120 63

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS,
by DISTRICTS, for the fiscal year ending June 30, 1884.*

York, Me.....	\$207 50	
Aroostook, Me.....	7,768 45	
Belfast, Me.....	4,315 00	
Portland, Me.....	80,012 75	
Bahgor, Me.....	13,438 73	
Passamaquoddy, Me.....	15,730 42	
Frenchman's Bay, Me.....	4,758 00	
Waldoboro', Me.....	3,464 00	
Saco, Me.....	833 00	
Machias, Me.....	3,162 55	
Castine, Me.....	4,873 00	
Kennebunk, Me.....	736 36	
Wiscasset, Me.....	3,687 00	
Bath, Me.....	8,758 00	
		\$151,744 76
Portsmouth, N. H.....		10,163 00
Vermont, Vt.....		75,942 33
New Bedford, Mass.....	5,721 00	
Fall River, Mass.....	3,804 00	
Gloucester, Mass.....	11,731 00	
Plymouth, Mass.....	2,922 91	
Marblehead, Mass.....	2,376 89	
Barnstable, Mass.....	6,942 00	
Nantucket, Mass.....	734 38	
Newburyport, Mass.....	2,519 00	
Edgartown, Mass.....	3,628 00	
Salem, Mass.....	6,956 28	
Boston, Mass.....	721,573 93	
		768,909 39
Newport, R. I.....	3,917 78	
Bristol, R. I.....	1,612 88	
Providence, R. I.....	27,710 00	
		33,240 66
New Haven, Conn.....	16,735 05	
Fairfield, Conn.....	2,106 00	
Middletown, Conn.....	5,017 39	
New London, Conn.....	5,238 58	
Stonington, Conn.....	1,621 00	
		30,718 02
Oswegatchie, N. Y.....	26,984 98	
Niagara, N. Y.....	52,729 24	
Buffalo, N. Y.....	77,742 24	
Dunkirk, N. Y.....	2,773 14	
Oswego, N. Y.....	54,511 26	
Sag Harbor, N. Y.....	1,045 50	
Albany, N. Y.....	9,053 40	
Champlain, N. Y.....	26,055 73	
Genesee, N. Y.....	30,867 35	
New York, N. Y.....	2,772,227 66	
Cape Vincent, N. Y.....	14,063 77	
		3,068,054 27
Burlington, N. J.....	245 00	
Great Egg Harbor, N. J.....	2,582 00	
Newark, N. J.....	2,680 00	
Perth Amboy, N. J.....	9,441 35	
Bridgeton, N. J.....	386 00	
Little Egg Harbor, N. J.....	1,277 49	
		16,611 84
Erie, Pa.....	4,142 70	
Pittsburgh, Pa.....	18,833 00	
Philadelphia, Pa.....	423,470 58	
		446,446 28
Carried forward.....		4,601,830 55

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, &c.—Continued.*

Brought forward		\$4,601,830 55
Delaware, Del		7,083 82
Annapolis, Md	1,920 63	
Eastern, Md	2,820 00	
Baltimore, Md	293,684 92	
Georgetown, D. C		298,425 55
Norfolk, Va	16,328 53	5,281 15
Petersburg, Va	3,338 37	
Richmond, Va	8,794 22	
Yorktown, Va	13,862 80	
Alexandria, Va	2,336 00	
Cherrystone, Va	2,194 00	
Tappahannock, Va	772 00	
Wheeling, W. Va		47,625 92
Pamlico, N. C	5,092 00	1,397 06
Wilmington, N. C	16,035 00	
Albemarle, N. C	3,007 00	
Beaufort, N. C	5,574 00	
Beaufort, S. C	5,692 08	29,708 00
Georgetown, S. C	1,756 00	
Charleston, S. C	18,524 00	
Brunswick, Ga	6,752 00	25,972 08
Savannah, Ga	20,129 88	
Atlanta, Ga	1,005 00	
Saint Mary's, Ga	1,836 00	
Saint Mark's, Fla	4,607 86	29,722 88
Saint John's, Fla	2,855 13	
Fernandina, Fla	4,894 55	
Apalachicola, Fla	2,605 00	
Pensacola, Fla	16,872 33	
Saint Augustine, Fla	2,387 11	
Key West, Fla	20,007 64	
Mobile, Ala		54,229 62
Pearl River, Miss	6,507 74	19,405 78
Natchez, Miss	521 28	
Vicksburg, Miss	812 80	
New Orleans, La	236,380 87	7,841 82
Teche, La	5,817 83	
Brazos, Tex	47,910 05	242,198 70
Galveston, Tex	54,668 00	
Corpus Christi, Tex	25,306 92	
Paso del Norte, Tex	24,655 00	
Saluria, Tex	19,406 00	
Memphis, Tenn	2,650 30	171,945 97
Chattanooga, Tenn	745 25	
Nashville, Tenn	706 18	
Paducah, Ky	202 36	4,101 73
Louisville, Ky	11,754 96	
Miami, Ohio	6,273 18	11,957 32
Cuyahoga, Ohio	16,951 00	
Cincinnati, Ohio	33,829 77	
Sandusky, Ohio	2,383 00	
		59,436 95
Carried forward		5,618,164 90

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, &c.—Continued.*

Brought forward.....		\$5,618,164 90
Detroit, Mich.....	62,896 95	
Huron, Mich.....	29,660 72	
Michigan, Mich.....	8,412 00	
Superior, Mich.....	9,956 00	
		110,925 67
Evansville, Ind.....	1,174 00	
Indianapolis, Ind.....	6,496 00	
		7,670 00
Galena, Ill.....	918 00	
Cairo, Ill.....	1,507 29	
Chicago, Ill.....	138,505 78	
		140,931 07
La Crosse, Wis.....	1,422 00	
Milwaukee, Wis.....	10,685 00	
		12,107 00
Minnesota, Minn.....	36,864 72	
Duluth, Minn.....	4,735 16	
		41,599 88
Dubuque, Iowa.....	550 95	
Burlington, Iowa.....	493 09	
		1,044 04
Kansas City, Mo.....	3,423 17	
Saint Joseph, Mo.....	2,649 00	
Saint Louis, Mo.....	44,504 00	
		50,576 17
Alaska, Alaska.....		7,470 00
Montana and Idaho.....		2,197 08
Denver, Colo.....		2,529 00
Puget Sound, Wash.....		18,800 30
Yaquina, Oreg.....	2,092 00	
Southern, Oreg.....	3,513 93	
Oregon, Oreg.....	4,341 00	
Willamette, Oreg.....	41,933 33	
		51,880 26
Omaha, Nebr.....		1,606 46
San Diego, Cal.....	6,852 35	
Humboldt, Cal.....	6,888 35	
San Francisco, Cal.....	414,907 17	
Wilmington, Cal.....	12,915 00	
		441,562 87
		6,509,064 70
Contingent expenses and fees in customs cases.....	14,814 50	
Transportation.....	1,096 26	
Amount paid by disbursing agents for salaries, &c.....	126,998 76	
Miscellaneous, rent, stationery, &c.....	57,511 54	
		200,421 06
Total net expenditures.....		6,709,485 76

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE for the FISCAL YEAR ending June 30, 1884, EMBRACING SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUBORDINATE OFFICERS.

Alabama, first district	\$904 67	
second district	22,703 00	
Arkansas		\$23,607 67
Arizona		27,514 50
Colorado		1,526 38
Connecticut, first district	20,836 50	17,981 59
second district	2,184 96	
California, first district	60,217 77	23,021 46
fourth district	31,757 34	
Dakota		91,975 11
Delaware		1,782 35
Florida		12,233 72
Georgia, second district	79,384 09	13,848 69
third district	5,076 14	
Idaho		84,460 23
Illinois, first district	60,943 56	1,424 12
second district	13,878 08	
third district	281 08	
fourth district	20,161 68	
fifth district	74,662 30	
sixth district	4,582 00	
seventh district	865 50	
eighth district	23,687 30	
thirteenth district	21,358 53	220,420 03
Indiana, first district	993 95	
fourth district	2,502 80	
sixth district	41,136 97	
seventh district	27,666 37	
tenth district	639 00	
eleventh district	14,619 07	87,558 16
Iowa, second district	25,854 39	
third district	12,303 97	
fourth district	8,475 66	
fifth district	3,063 22	49,697 24
Kansas		18,309 18
Kentucky, second district	92,191 21	
fifth district	228,061 23	
sixth district	73,118 44	
seventh district	95,735 57	
eighth district	76,990 22	
ninth district	1,975 30	568,071 97
Louisiana		33,295 74
Maine		9,043 62
Massachusetts, third district	46,308 48	
fifth district	1,268 44	
tenth district	14,247 49	61,824 41
Maryland, third district	74,666 22	
fourth district	1,928 41	76,594 63
Montana		19,408 09
Missouri, first district	49,272 40	
second district	982 61	
fourth district	11,760 18	
Carried forward		1,443,598 89

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		\$1,443,598 89
Missouri, fifth district	\$1,397 23	
sixth district	36,944 30	
		100,356 72
Minnesota, first district	997 67	
second district	18,371 62	
		19,369 29
Michigan, first district	25,955 79	
third district	976 70	
fourth district	9,424 47	
sixth district	1,057 73	
		37,414 69
Mississippi		19,522 00
New York, first district	49,341 70	
second district	32,940 79	
third district	46,758 50	
eleventh district	896 14	
twelfth district	1,648 34	
fourteenth district	19,243 15	
fifteenth district	18,090 04	
twenty-first district	26,207 13	
twenty-fourth district	1,325 46	
twenty-sixth district	822 11	
twenty-eighth district	37,776 88	
thirtieth district	2,599 28	
		237,649 52
New Jersey, first district	11,461 86	
third district	17,266 66	
fifth district	25,913 73	
		54,642 25
Nevada		1,698 55
Nebraska		25,366 47
New Mexico		11,214 24
New Hampshire		10,021 96
North Carolina, second district	1,076 30	
fourth district	45,545 38	
fifth district	77,930 04	
sixth district	196,463 37	
		321,015 09
Ohio, first district	81,655 91	
third district	3,397 46	
fourth district	540 03	
sixth district	24,693 54	
seventh district	1,004 70	
tenth district	27,790 89	
eleventh district	25,367 03	
fifteenth district	774 79	
eighteenth district	31,874 59	
		197,098 94
Oregon		14,339 05
Pennsylvania, first district	55,853 08	
eighth district	2,492 42	
ninth district	49,455 68	
twelfth district	32,419 66	
fourteenth district	2,529 09	
sixteenth district	2,861 71	
nineteenth district	14,088 24	
twentieth district	921 39	
twenty-second district	79,999 41	
twenty-third district	26,796 29	
		267,416 97
Rhode Island		9,956 85
South Carolina		38,891 78
Carried forward		2,809,573 26

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward.....		\$2,809,573 26
Tennessee, second district.....	\$33,251 44	
fifth district.....	89,511 83	
eighth district.....	1,144 01	
		123,907 28
Texas, first district.....	13,349 25	
third district.....	15,042 77	
fourth district.....	17,314 90	
		45,706 92
Utah.....		856 31
Vermont.....		6,558 36
Virginia, second district.....	41,740 10	
third district.....	2,884 78	
fourth district.....	31,183 14	
fifth district.....	3,368 04	
sixth district.....	51,084 42	
		130,260 48
West Virginia, first district.....	24,212 87	
second district.....	1,597 81	
		25,810 68
Wisconsin, first district.....	30,921 43	
second district.....	8,462 83	
third district.....	13,188 37	
sixth district.....	8,202 10	
		60,774 73
Washington Territory.....		1,250 16
Wyoming.....		552 80
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. (unclassified).....		908,656 23
Amount paid for salaries of agents and subordinate officers, &c. (unclassified by districts).....		48,250 36
Amount paid for transportation.....		6,954 15
Amount paid for telegraphing.....		1,054 62
Amount paid for miscellaneous.....		46,680 92
Total.....		4,216,847 26

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT of the UNITED STATES for the COLLECTION of CUSTOMS for the fiscal year ending June 30, 1884, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
AROOSTOOK, ME.		BATH, ME.—Continued.	
1 collector	\$1,500 00	1 deputy collector and inspector	\$1,098 00
1 special deputy collector	1,464 00	2 inspectors, weighers, &c.	2,196 00
5 deputy collectors and inspectors	5,490 00	1 deputy collector and inspector	805 20
PASSAMAQUODDY, ME.		2 inspectors	603 90
1 collector	2,244 57	PORTLAND AND FALMOUTH, ME.	
1 deputy collector and inspector	1,692 39	1 collector	6,000 00
1 deputy collector and inspector	1,464 00	2 deputy collectors (at \$3,000)	6,000 00
4 inspectors	4,392 00	5 clerks (at \$1,200)	6,000 00
1 inspector	444 00	2 clerks (at \$1,100)	2,200 00
1 inspector	883 00	2 clerks (at \$1,000)	1,668 40
4 inspectors	3,660 00	1 messenger	650 00
2 inspectors	1,464 00	1 watchman	730 00
1 watchman	915 00	3 weighers and gaugers (at \$2,000)	6,000 00
2 watchmen	1,464 00	1 marker	730 00
1 clerk	1,098 00	15 inspectors	16,830 00
FRENCHMAN'S BAY, ME.		9 inspectors	11,604 00
1 collector	1,267 35	1 deputy collector and inspector	539 10
1 special deputy collector	1,200 00	3 storekeepers	3,180 00
1 deputy collector and inspector	1,098 00	1 superintendent of warehouses	300 00
2 deputy collectors and inspectors	1,217 80	2 boatmen	1,464 00
1 deputy collector and inspector	18 30	1 surveyor	4,500 00
MACHIAS, ME.		1 deputy surveyor	2,500 00
1 collector	1,964 51	1 appraiser	3,000 00
1 deputy collector and inspector	1,098 00	1 assistant appraiser	2,500 00
1 deputy collector and inspector	823 50	1 examiner	1,000 00
1 deputy collector and inspector	821 25	1 laborer	720 00
BANGOR, ME.		SACO, ME.	
1 collector	3,000 00	1 collector	346 34
1 special deputy collector	1,600 00	1 deputy collector	450 00
1 deputy collector	1,460 00	KENNEBUNK, ME.	
3 deputy collectors and inspectors	3,285 00	1 collector	123 10
1 clerk and inspector	1,095 00	1 deputy collector and inspector	585 60
2 inspectors	2,190 00	YORK, ME.	
1 inspector	135 00	1 collector	281 65
1 watchman	730 00	PORTSMOUTH, N. H.	
CASTINE, ME.		1 collector	1,379 87
1 collector	803 14	3 deputy collectors and inspectors	3,074 40
2 deputy collectors and inspectors	2,190 00	1 special inspector	1,464 00
3 deputy collectors and inspectors	2,463 75	3 inspectors	3,843 00
BELFAST, ME.		1 boatman	400 00
1 collector	1,558 63	VERMONT, VT.	
2 deputy collectors	2,196 00	1 collector	3,377 50
1 deputy collector	400 00	1 deputy collector, inspector, &c.	2,500 00
1 deputy collector	272 80	3 deputy collectors, inspectors, &c.	3,333 02
1 deputy collector	201 30	3 deputy collectors, inspectors, &c.	3,200 00
1 deputy collector	109 80	2 deputy collectors, inspectors, &c.	3,000 00
3 storekeepers	115 74	1 deputy collector, inspector, &c.	1,400 00
WISCASSET, ME.		1 deputy collector, inspector, &c.	1,200 00
1 collector	788 12	2 deputy collectors, inspectors, &c.	2,781 60
1 special deputy collector, &c.	1,281 00	3 deputy collectors, inspectors, &c.	2,514 00
1 deputy collector, inspector, &c.	1,098 00	1 deputy collector, inspector, &c.	835 00
1 deputy collector, inspector, &c.	855 00	12 deputy collectors, inspectors, &c.	12,981 00
WALDOBOROUGH, ME.		2 deputy collectors, inspectors, &c.	2,013 00
1 collector	2,068 68	2 deputy collectors, inspectors, &c.	1,052 00
1 special deputy collector	1,464 00	4 deputy collectors, inspectors, &c.	2,362 80
1 deputy collector	1,464 00	1 deputy collector	600 00
4 deputy collectors	3,410 40	2 inspectors	2,928 00
BATH, ME.		22 inspectors	21,585 00
1 collector	3,156 00	1 inspector	552 00
1 deputy collector and inspector	1,464 00	1 clerk	1,000 00
		1 clerk	532 60
		4 tally clerks	170 00
		2 night watchmen	679 00
		1 boatman	820 00
			124 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NEWBURYPORT, MASS.		BOSTON AND CHARLESTOWN—Cont'd.	
1 collector	\$688 25	1 deputy naval officer	\$2,500 00
1 deputy collector and inspector	1,095 00	1 chief clerk and assistant deputy	2,000 00
2 inspectors, weighers, &c.	1,207 80	5 clerks	9,000 00
1 janitor	540 00	5 clerks	8,000 00
GLOUCESTER, MASS.		3 clerks	4,200 00
1 collector	3,876 00	3 clerks	3,600 00
1 deputy collector	1,500 00	1 clerk	1,000 00
1 clerk	1,300 00	1 clerk (public stores)	2,000 00
1 inspector	1,277 50	1 clerk and storekeeper	2,000 00
4 inspectors	4,380 00	1 clerk and assistant storekeeper	800 00
1 inspector	292 00	1 clerk and storekeeper	1,600 00
1 boatman	750 00	1 gauger	2,000 00
4 storekeepers	876 00	2 assistant gaugers	2,928 00
SALEM AND BEVERLY, MASS.		2 foremen and laborers	2,000 00
1 collector	1,262 84	3 weighers	6,000 00
1 special deputy collector	1,460 00	3 assistant weighers	4,392 00
1 weigher, gauger, &c.	1,095 00	15 assistant weighers	19,215 00
1 inspector	1,095 00	13 assistant weighers	14,274 00
3 inspectors	2,909 70	3 weighers' clerks	3,000 00
1 janitor	540 00	4 boatmen	3,294 00
MARBLEHEAD, MASS.		8 night watchmen	5,856 00
1 collector	374 27	87 inspectors	127,368 00
2 deputy collectors and inspectors	2,196 00	15 storekeepers	21,960 00
BOSTON AND CHARLESTOWN, MASS.		10 assistant storekeepers	8,000 00
1 collector	8,000 00	1 watchman	1,098 00
1 comptroller	4,500 00	1 carpenter	823 50
3 deputy collectors	9,000 00	1 measurer of marble	206 50
1 auditor	3,000 00	1 female inspector	201 00
1 cashier	3,000 00	25 night inspectors	27,450 00
1 assistant cashier	2,200 00	40 laborers	23,162 00
1 secretary	2,500 00	PLYMOUTH, MASS.	
4 chief clerks	8,000 00	1 collector	1,441 42
8 clerks	14,400 00	1 deputy collector	1,000 00
17 clerks	27,260 00	2 inspectors	202 60
32 clerks	44,800 00	BARNSTABLE, MASS.	
15 clerks	18,000 00	1 collector	1,493 33
21 clerks	21,000 00	1 deputy collector and inspector	1,095 00
3 clerks	2,400 00	7 deputy collectors and inspectors	4,580 75
1 copyist	600 00	1 clerk	300 00
7 messengers	5,880 00	1 boatman	60 00
7 messengers	5,040 00	8 storekeepers	400 00
1 surveyor	5,000 00	FALL RIVER, MASS.	
1 deputy surveyor	2,500 00	1 collector	1,526 19
1 assistant to surveyor	2,000 00	1 deputy collector and inspector	1,464 00
1 clerk	1,600 00	1 inspector, weigher, &c.	1,098 00
2 clerks	2,800 00	1 clerk	357 02
1 clerk	1,300 00	1 boatman	300 00
1 clerk	1,100 00	NEW BEDFORD, MASS.	
1 messenger	840 00	1 collector	1,906 15
1 messenger	720 00	1 deputy collector	1,500 00
1 general appraiser	3,000 00	1 clerk	1,000 00
2 appraisers	6,000 00	1 inspector, weigher, &c.	1,095 00
2 assistant appraisers	5,000 00	1 inspector	1,095 00
1 examiner	2,000 00	1 janitor	600 00
10 examiners	18,000 00	EDGARTOWN, MASS.	
4 examiners	6,400 00	1 collector	632 89
1 examiner of drugs	2,500 00	1 special deputy collector, &c.	1,095 00
2 examiners	2,800 00	1 deputy collector and inspector	805 20
1 clerk	1,400 00	3 inspectors	783 75
1 clerk to general appraiser	1,400 00	1 night watchman	171 20
1 examiner of wool	1,200 00	1 boatman	300 00
4 examiners of sugar	4,800 00	NANTUCKET, MASS.	
3 samplers of sugar	3,600 00	1 collector	326 25
2 clerks	2,400 00	1 deputy collector	300 00
7 samplers	8,400 00	1 inspector	60 00
1 assistant sampler	840 00		
11 openers and packers	9,900 00		
2 messengers	1,680 00		
1 naval officer	5,000 00		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
PROVIDENCE, R. I.		PATCHOGUE, N. Y.	
1 collector	\$4,297 03	1 surveyor	\$290 17
1 deputy collector and cashier	2,000 00	1 deputy surveyor	145 08
1 deputy collector, inspector, &c.	2,000 00	FORT JEFFERSON, N. Y.	
1 deputy collector	2,000 00	1 surveyor	434 60
6 inspectors, weighers, &c.	7,686 00	NEW YORK, N. Y.	
2 inspectors	2,196 00	1 collector	12,000 00
1 inspector and boarding officer	1,098 00	11 deputy collectors	33,000 00
1 inspector	494 10	1 assistant collector	2,000 00
1 boatman	600 00	1 auditor	5,000 00
1 messenger and storekeeper	1,098 00	1 assistant auditor	3,500 00
1 storekeeper	730 00	1 cashier	5,000 00
1 watchman	606 00	1 clerk	5,000 00
1 appraiser	3,000 00	1 clerk	2,700 00
1 clerk, sampler, &c.	1,200 00	10 clerks	25,000 00
BRISTOL AND WARREN, R. I.		1 clerk	2,400 00
1 collector	67 02	19 clerks	41,800 00
1 deputy collector, inspector, &c.	1,095 00	37 clerks	74,000 00
1 deputy collector and inspector	255 50	15 clerks	27,000 00
1 boatman	216 00	48 clerks	76,800 00
NEWPORT, R. I.		69 clerks	96,600 00
1 collector	862 77	96 clerks	115,200 00
1 deputy collector	1,000 00	1 clerk	1,085 00
4 inspectors	2,354 70	17 clerks	17,000 00
1 boatman	400 00	2 clerks	1,800 00
STONINGTON, CONN.		1 inspector (at Troy)	1,460 00
1 collector	660 47	1 detective	1,200 00
1 deputy collector	705 00	1 bookbinder	1,200 00
1 inspector	400 00	1 carpenter	1,500 00
1 inspector	300 00	3 carpenters	3,285 00
NEW LONDON, CONN.		1 scrubber	540 00
1 collector	2,088 56	1 scrubber	360 00
1 deputy collector and clerk	1,600 00	49 messengers	41,160 00
3 inspectors	3,285 00	9 messengers	6,480 00
1 janitor	600 00	2 ushers	2,400 00
MIDDLETOWN, CONN.		1 usher	1,000 00
1 collector	2,693 06	1 engineer	1,500 00
1 special deputy collector	1,400 00	1 engineer	1,200 00
1 deputy collector and inspector	805 20	1 engineer	1,000 00
1 clerk	600 00	4 firemen	2,880 00
1 storekeeper	100 00	30 watchmen	32,850 00
NEW HAVEN, CONN.		1 watchman	912 50
1 collector	3,483 33	4 watchmen (Sunday)	520 00
1 deputy collector and clerk	1,600 00	6 watchmen	6,000 00
1 deputy collector and clerk	1,200 00	16 porters	11,500 00
2 clerks	2,190 00	1 deputy collector	200 00
2 weighers and gangers	2,190 00	302 inspectors	440,920 00
4 inspectors	4,380 00	16 inspectors	15,024 00
1 night inspector	912 50	4 coast inspectors	730 00
1 messenger	500 00	9 inspectresses	9,855 00
1 boatman and watchman	400 00	119 night inspectors	130,305 00
1 janitor	500 00	4 weighers	10,000 00
1 fireman	548 00	74 assistant weighers	92,648 00
FAIRFIELD, CONN.		3 gangers	6,000 00
1 collector	1,315 85	10 assistant gangers	12,500 00
1 deputy collector, inspector, &c.	1,200 00	1 measurer of marble	2,000 00
SAG HARBOR, N. Y.		3 weighers' janitors	1,878 00
1 collector	442 42	1 foreman to weighers	1,600 00
1 deputy collector	300 00	64 storekeepers	93,440 00
GREENPORT, N. Y.		1 storekeeper (Castle Garden)	1,460 00
1 surveyor	381 39	1 assistant storekeeper	1,000 00
1 deputy collector and inspector	178 50	1 general appraiser	3,000 00
		1 appraiser	4,000 00
		10 assistant appraisers	30,000 00
		1 clerk to general appraiser	2,500 00
		1 clerk to general appraiser	2,000 00
		21 examiners	52,500 00
		1 examiner	2,300 00
		5 examiners	11,000 00
		1 examiner	2,100 00
		13 examiners	26,000 00
		29 examiners	52,200 00
		2 examiners	2,800 00
		8 examiners	9,600 00
		1 clerk	2,500 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
DUNKIRK, N. Y.		PHILADELPHIA, PA.—Continued.	
1 collector	\$1,000 00	6 examiners (at \$1,700 per annum)....	\$9,793 48
1 deputy collector and inspector	1,464 00	1 examiner	1,200 00
1 inspector	1,098 00	1 examiner of drugs	1,000 00
1 inspector	2 30	1 clerk	1,500 00
NEWARK, N. J.		2 clerks (at \$1,300 per annum)	2,600 00
1 collector	1,171 18	1 clerk	1,200 00
1 deputy collector and inspector	1,200 00	1 clerk (at \$900 per annum)	523 70
1 inspector	1,098 00	14 packers (at \$900 per annum)	12,600 00
PERTH AMBOY, N. J.		1 messenger	638 47
1 collector	3,131 54	2 watchmen (at \$915 per annum)	1,830 00
2 inspectors	2,196 00	2 watchmen (at \$720 per annum)	1,344 13
1 deputy collector	1,200 00	1 watchman	499 97
3 inspectors	457 05	1 foreman of laborers	900 00
1 clerk	44 31	13 laborers to appraisers (at \$700 per annum)	8,107 66
1 inspector and clerk	762 31	1 marker	720 00
1 storekeeper	600 00	1 weigher	2,000 00
1 boatman	480 00	18 assistant weighers (at \$1,100 per annum)	18,428 29
LITTLE EGG HARBOR, N. J.		1 clerk	1,200 00
1 collector	368 82	2 foremen (at \$915 per annum)	1,830 00
1 deputy collector	600 00	1 gauger	2,000 00
1 inspector	732 00	1 assistant gauger	1,200 00
GREAT EGG HARBOR, N. J.		1 measurer (at \$1,281 per annum)	1,176 00
1 collector	743 72	1 measurer (at \$1,100 per annum)	90 70
1 deputy collector	600 00	6 special inspectors (at \$1,464 per annum)	8,784 00
2 inspectors	1,024 80	74 day inspectors	92,834 00
BRIDGEETON, N. J.		1 day inspector	600 00
1 collector	848 09	1 inspectress	1,098 00
2 deputy collectors	173 90	36 night inspectors (at \$1,098 per annum)	39,420 00
BURLINGTON, N. J.		1 night inspector (at \$915 per annum)	597 00
1 collector	316 66	2 boatmen (at \$720 per annum)	1,430 15
PHILADELPHIA, PA.		1 carpenter	800 00
1 collector	8,000 00	1 superintendent of warehouses	1,000 00
1 special deputy collector and auditor	3,000 00	17 laborers (at \$700 per annum)	11,871 15
1 deputy collector	3,000 00	1 laborer to measurer	915 00
1 assistant auditor	2,000 00	1 foreman to weigher's laborers	432 50
2 clerks	4,000 00	1 foreman to weigher's laborers	348 50
1 assistant collector (at Camden)	1,500 00	2 laborers to gaugers	1,830 00
1 cashier	2,500 00	1 stenciler	882 50
1 assistant cashier	2,000 00	1 watchman	915 00
5 clerks (at \$1,800 per annum)	9,000 00	ERIE, PA.	
13 clerks (at \$1,600 per annum)	19,246 80	1 collector	1,801 00
12 clerks (at \$1,400 per annum)	15,870 11	1 deputy collector	1,600 00
6 clerks (at \$1,200 per annum)	5,500 57	1 inspector	1,035 00
4 messengers (at \$720 per annum)	2,467 03	1 janitor	600 00
2 watchmen (at \$915 per annum)	1,452 50	PITTSBURGH, PA.	
1 watchman (at \$840 per annum)	302 27	1 surveyor	5,000 00
1 naval officer	4,999 99	1 deputy surveyor	1,800 00
1 deputy naval officer	2,126 35	1 deputy surveyor and clerk	1,100 00
1 clerk	1,902 22	1 inspector and examiner	1,464 00
2 clerks (at \$1,800 per annum)	3,599 94	1 clerk	1,100 00
2 clerks (at \$1,400 per annum)	1,609 13	4 inspectors	4,392 00
1 clerk (at \$1,200 per annum)	1,125 01	1 storekeeper	540 00
1 messenger	720 00	1 messenger	600 00
1 surveyor	4,986 40	DELAWARE.	
1 deputy surveyor	2,500 00	1 collector	2,591 54
2 clerks	2,800 00	1 special deputy collector	1,600 00
1 clerk	1,200 00	1 deputy collector	500 00
1 messenger	840 00	2 inspectors	2,013 00
1 general appraiser	3,000 00	1 inspector	603 90
1 clerk	1,300 00	5 boatmen	1,500 00
1 appraiser	3,000 00	BALTIMORE, MD.	
2 assistant appraisers	5,000 00	1 collector	7,000 00
1 examiner	2,000 00	2 deputy collectors	5,662 09
		1 deputy collector	800 00
		1 cashier	2,500 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
BALTIMORE, MD.—Continued.		ANNAPOLIS, MD.—Continued.	
1 assistant cashier	\$1,800 00	1 inspector	\$1,095 00
1 auditor	2,500 00	1 deputy collector	292 00
1 assistant auditor	1,800 00	1 boatman	180 00
8 clerks (at \$1,800 per annum)	14,340 61	EASTERN MARYLAND.	
7 clerks (at \$1,600 per annum)	11,090 11	1 collector	3,000 00
9 clerks (at \$1,400 per annum)	12,592 43	1 deputy collector	1,095 00
5 clerks (at \$1,200 per annum)	5,999 98	GEORGETOWN, D. C.	
1 clerk (at \$1,600 per annum)	1,000 00	1 collector	1,868 44
1 messenger and copyist	999 97	1 special deputy collector	1,600 00
2 messengers and copyists (at \$900 per annum)	1,797 56	1 deputy collector and inspector	1,095 00
1 captain of watch	1,000 00	1 inspector	1,095 00
4 watchmen (at \$840 per annum)	3,360 00	ALEXANDRIA, VA.	
5 messengers (at \$720 per annum)	3,600 00	1 collector	728 06
2 laborers (at \$720 per annum)	1,440 00	1 deputy collector	1,200 00
1 inspector (at \$1 per day)	1,464 00	1 inspector	1,095 00
41 inspectors (at \$3.50 per day)	52,122 00	1 janitor	500 00
1 inspector (temporary)	210 00	1 night watchman	360 00
Night service of inspectors	6,202 00	TAPPAHANNOCK, VA.	
1 captain of night inspectors	1,281 00	1 collector	579 68
1 lieutenant of night inspectors	1,098 00	1 deputy collector	600 00
32 night inspectors (at \$3 per day)	35,136 00	YORKTOWN, VA.	
2 debenture markers (at \$840 per annum)	1,680 00	1 collector	4,010 50
1 inspectress	600 00	1 deputy collector	600 00
1 fireman	540 00	7 inspectors, weighers, &c.	6,988 00
1 boatman	540 00	1 storekeeper	966 00
1 boatman	480 00	2 boatmen	502 88
1 pilot	720 00	9 laborers	234 00
1 weigher	2,000 00	CHERRYSTONE, VA.	
3 clerks (at \$1,200 per annum)	3,600 00	1 collector	500 00
1 assistant weigher	1,300 00	2 deputy collectors	1,800 00
11 assistant weighers (at \$1,200 per annum)	13,218 88	1 deputy collector	480 00
1 foreman of laborers	502 21	RICHMOND, VA.	
1 messenger	720 00	1 collector	1,863 51
1 keeper of scale-room	660 00	1 special deputy collector	1,600 00
4 assistant gaugers (temporary)	857 50	1 deputy collector	603 90
1 general appraiser (at \$3,000 per annum)	122 28	1 clerk and inspector	1,300 00
2 local appraisers (at \$3,000 per annum)	6,000 00	3 inspectors	3,294 00
3 examiners (at \$1,800 per annum)	5,400 00	1 boatman	420 00
3 examiners (at \$1,600 per annum)	4,799 99	1 engineer	1,000 00
2 clerks (at \$1,600 per annum)	3,200 00	1 assistant engineer	304 00
1 foreman (at \$840 per annum)	840 00	1 janitor	700 00
6 laborers (at \$840 per annum)	5,023 82	1 watchman	720 00
5 laborers (at \$720 per annum)	3,610 00	1 watchman	400 00
1 messenger	720 00	PETERSBURG, VA.	
1 clerk and storekeeper	1,800 00	1 collector	319 51
1 clerk	1,600 00	1 deputy collector and clerk	1,200 00
1 engineer	1,200 00	1 deputy collector and inspector	1,098 00
1 fireman	1,095 00	1 messenger and watchman	732 00
4 porters (at \$820 per annum)	3,280 00	1 boatman	200 00
4 laborers (at \$720 per annum)	2,879 92	NORFOLK AND PORTSMOUTH, VA.	
7 storekeepers (at \$3.50 per diem)	8,074 50	1 collector	3,000 00
Storekeepers, night service	637 00	1 deputy collector	1,600 00
1 naval officer	5,000 00	2 clerks	2,600 00
1 deputy naval officer	2,500 00	1 inspector	1,460 00
2 clerks (at \$1,600 per annum)	3,200 00	4 inspectors	4,380 00
3 clerks (at \$1,400 per annum)	4,200 00	1 inspector	900 00
1 clerk	1,000 00	1 clerk	900 00
1 messenger	720 00	1 watchman	720 00
1 surveyor	4,500 00	1 boatman	600 00
1 deputy surveyor	2,500 00		
1 clerk	1,800 00		
1 clerk	538 03		
1 messenger	720 00		
Laborers on scales (at 25 cents per hour)	7,517 58		
NOTE.—\$14,913 of above paid by consignees and proprietors of private bonded warehouses.			
ANNAPOLIS, MD.			
1 collector	604 36		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
NORFOLK AND PORTSMOUTH, VA.— Continued.		ATLANTA, GA.	
2 boatmen	\$840 00	1 surveyor	\$1,000 00
1 boatman	300 00	BRUNSWICK, GA.	
WHEELING, W. VA.		1 collector	3,000 00
1 surveyor	1,175 99	2 deputy collectors	2,190 00
1 clerk	500 00	1 inspector	1,095 00
ALBEMARLE, N. C.		5 boatmen	1,500 00
1 collector	1,000 00	ST. MART'S, GA.	
1 special deputy collector	600 00	1 collector	588 16
1 inspector	1,098 00	1 deputy collector	900 00
PAMLICO, N. C.		1 boatman	300 00
1 collector	1,692 84	FERNANDINA, FLA.	
1 deputy collector	953 26	1 collector	1,340 00
1 deputy collector and inspector	699 50	1 special deputy collector	1,464 00
2 deputy collectors and inspectors	730 00	1 inspector	1,098 00
1 messenger	320 00	1 inspector	728 00
4 boatmen	960 00	2 boatmen	600 00
BEAUFORT, N. C.		SAINT AUGUSTINE, FLA.	
1 collector	1,856 36	1 collector	500 00
1 deputy collector and storekeeper	380 27	2 deputy collectors	960 00
2 deputy collectors	551 51	2 boatmen	480 00
1 boatman	240 00	1 boatman	180 00
WILMINGTON, N. C.		SAINT JOHN'S, FLA.	
1 collector	3,252 14	1 collector	1,234 00
1 deputy collector	1,800 00	1 deputy collector and inspector	1,158 00
1 deputy collector and clerk	1,600 00	1 deputy collector	494 10
1 clerk	1,000 00	1 inspector	1,155 00
5 inspectors	5,094 00	1 messenger	300 00
2 boatmen	840 00	1 boatman	120 00
2 boatmen	720 00	KEY WEST, FLA.	
1 messenger	600 00	1 collector	3,643 80
1 watchman	480 00	4 clerks (at \$1,200 per annum)	4,790 20
GEORGETOWN, S. C.		1 special deputy collector	1,987 30
1 collector	470 07	1 chief inspector	1,281 00
1 deputy collector	600 00	4 inspectors (at \$1,098 per annum)	3,594 00
2 boatmen	600 00	1 chief night inspector	915 00
CHARLESTON, S. C.		3 night inspectors (at \$732)	2,196 00
1 collector	3,629 37	1 tobacco examiner	1,060 00
1 deputy collector	2,000 00	1 storekeeper	1,464 00
3 clerks	4,500 00	1 messenger	730 00
1 chief inspector	1,464 00	1 watchman	730 00
4 inspectors	4,392 00	1 deputy collector and inspector	1,200 00
1 inspector	768 00	3 deputy collectors and inspectors (at \$549 per annum)	1,647 00
2 watchmen	1,200 00	4 boatmen (at \$400 per annum)	1,600 00
1 messenger	730 00	4 boatmen (at \$300 per annum)	1,200 00
4 boatmen	1,920 00	1 weigher (temporary)	30 00
BEAUFORT, S. C.		8 inspectors (temporary)	1,512 00
1 collector	2,196 64	SAINT MARK'S, FLA.	
2 deputy collectors and inspectors	2,190 00	1 collector	1,175 62
4 boatmen	1,680 00	1 deputy collector and inspector	1,464 00
SAVANNAH, GA.		1 inspector	1,098 00
1 collector	4,243 85	1 inspector	494 10
1 deputy collector	2,000 00	1 boatman	600 00
3 clerks	4,500 00	APALACHICOLA, FLA.	
2 inspectors	2,928 00	1 collector	1,062 74
3 inspectors	3,294 00	1 deputy collector	1,095 00
3 night inspectors	2,196 00	PENSACOLA, FLA.	
3 boatmen	1,800 00	1 collector	3,000 00
1 boatman	360 00	1 special deputy collector	1,600 00
1 storekeeper	267 00	1 deputy collector and clerk	1,200 00
1 messenger	720 00	1 clerk	664 80

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
PENSACOLA, FLA.—Continued.		NEW ORLEANS, LA.—Continued.	
6 inspectors (at \$1,095 per annum) . . .	\$6, 570 00	10 inspectors (at \$2.25 per diem) . . .	\$3, 318 75
6 inspectors (temporary) . . .	1, 020 00	1 captain night inspectors . . .	1, 098 00
2 night watchmen (at \$730 per annum) . . .	1, 460 00	20 night inspectors (at \$2.50 per diem) . . .	9, 477 50
1 messenger . . .	600 00	20 night inspectors (at \$2 per diem) . . .	5, 642 00
4 boatmen (at \$420 per annum) . . .	1, 680 00	1 captain night watch . . .	767 07
2 boatmen (at \$477.70 per annum) . . .	955 40	5 night watchmen (at \$600 per annum) . . .	2, 630 01
1 janitor . . .	500 00	16 boatmen . . .	8, 739 17
MOBILE, ALA.		1 naval officer . . .	5, 000 00
1 collector . . .	3, 569 53	1 deputy naval officer . . .	2, 500 00
1 special deputy collector and cashier . . .	1, 800 00	1 chief clerk . . .	1, 800 00
1 deputy collector and clerk . . .	1, 600 00	1 clerk . . .	1, 600 00
1 clerk . . .	1, 400 00	2 clerks . . .	2, 800 00
1 inspector (acting appraiser) . . .	1, 460 00	1 messenger . . .	600 00
6 inspectors (at \$3 per diem) . . .	6, 570 00	1 surveyor . . .	3, 500 00
2 night inspectors (at \$2 per diem) . . .	1, 460 00	1 deputy surveyor . . .	2, 500 00
1 night watchman . . .	730 00	1 clerk . . .	1, 600 00
1 messenger . . .	730 00	1 clerk . . .	1, 400 00
5 boatmen (at \$480 per annum) . . .	1, 800 00	1 clerk . . .	1, 200 00
5 crew of launch . . .	625 00	2 messengers (at \$600 per annum) . . .	1, 200 00
2 janitors (at \$500 per annum) . . .	1, 000 00	TECHE, LA.	
1 assistant janitor . . .	360 00	1 collector . . .	1, 707 20
PEARL RIVER, MISS.		4 inspectors (at \$3 per diem) . . .	2, 328 00
1 collector . . .	2, 493 21	3 boatmen (at \$40 per month) . . .	1, 440 00
2 deputy collectors (at \$1,095 per annum) . . .	2, 190 00	GALVESTON, TEX.	
2 inspectors (at \$1,095 per annum) . . .	2, 190 00	1 collector . . .	4, 500 00
2 boatmen (at \$360 per annum) . . .	720 00	1 clerk . . .	2, 000 00
VICKSBURG, MISS.		2 clerks (at \$1,800 per annum) . . .	3, 600 00
1 collector . . .	686 80	5 clerks (at \$1,600 per annum) . . .	4, 800 00
NATCHEZ, MISS.		1 clerk . . .	1, 200 00
1 collector . . .	516 23	1 acting appraiser . . .	1, 800 00
NEW ORLEANS LA.		1 chief inspector . . .	1, 076 00
1 collector . . .	7, 000 00	2 inspectors (at \$4 per diem) . . .	2, 928 00
2 deputy collectors . . .	6, 000 00	10 inspectors (at \$3.50 per diem) . . .	13, 223 00
1 deputy collector . . .	440 40	1 inspector . . .	1, 207 80
1 cashier . . .	2, 500 00	7 night inspectors (at \$3 per diem) . . .	7, 686 00
1 auditor . . .	2, 500 00	1 storekeeper . . .	1, 464 00
1 chief clerk . . .	2, 200 00	2 storekeepers (at \$1,200 per annum) . . .	1, 500 00
1 entry clerk . . .	1, 800 00	1 messenger . . .	732 00
1 clerk . . .	1, 800 00	1 porter . . .	500 00
6 clerks (at \$1,600 per annum) . . .	9, 591 29	1 laborer . . .	480 00
8 clerks (at \$1,400 per annum) . . .	8, 728 99	2 boatmen (at \$2 per diem) . . .	492 00
9 clerks (at \$1,200 per annum) . . .	10, 731 48	1 machinist . . .	630 00
3 clerks (at \$1,000 per annum) . . .	2, 374 96	1 fireman . . .	381 33
2 clerks (at \$800 per annum) . . .	1, 120 78	1 cook . . .	364 35
2 clerks (at \$600 per annum) . . .	1, 200 10	2 deckhands (at \$40 per month) . . .	628 08
6 messengers (at \$600 per annum) . . .	3, 600 00	1 janitor . . .	600 00
1 messenger . . .	750 00	1 watchman . . .	640 50
1 warehouse superintendent . . .	2, 000 00	SALURIA, TEX.	
1 clerk and storekeeper . . .	1, 800 00	1 collector . . .	2, 306 75
4 storekeepers (at \$1,460 per annum) . . .	5, 840 00	2 deputy collectors and inspectors . . .	3, 200 00
17 laborers (at \$600 per annum) . . .	10, 023 55	2 deputy collectors and inspectors . . .	2, 562 00
1 appraiser . . .	3, 000 00	1 deputy collector and inspector . . .	1, 098 00
2 assistant appraisers (at \$2,500 per annum) . . .	5, 000 00	2 inspectors . . .	2, 562 00
4 examiners (at \$1,800 per annum) . . .	6, 967 59	1 inspector . . .	784 00
1 special examiner of drugs . . .	820 57	4 mounted inspectors . . .	5, 322 50
2 openers and packers (at \$720 per annum) . . .	1, 440 00	1 inspector (temporary) . . .	52 00
1 chief laborer . . .	800 00	1 boatman . . .	480 00
1 sampler . . .	750 00	1 porter . . .	360 00
1 weigher . . .	1, 651 70	CORPUS CHRISTI, TEX.	
1 assistant weighers . . .	8, 400 00	1 collector . . .	4, 500 00
7 gaugers (at \$1,500 per annum) . . .	3, 000 00	1 special deputy collector . . .	1, 600 00
2 marker . . .	599 96	1 deputy collector and inspector . . .	1, 600 00
1 special inspector . . .	860 00	1 deputy collector and clerk . . .	1, 400 00
1 inspector . . .	1, 464 00	1 storekeeper and clerk . . .	1, 110 99
10 inspectors (at \$3 per diem) . . .	28 134 00	1 clerk . . .	1, 200 00
		1 inspector and clerk . . .	1, 281 00
		2 deputy collectors and inspectors . . .	2, 562 00
		(at \$1,281 per annum) . . .	3, 843 00
		3 inspectors (at \$1,281 per annum) . . .	

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
CORPUS CHRISTI, TEX.—Continued.		CINCINNATI, OHIO—Continued.	
1 inspector	*\$1,151 50	1 admeasurer	\$1,095 00
4 mounted inspectors (at \$1,464 per annum)	5,856 00	1 clerk	1,000 00
1 storekeeper	*1,160 00	1 appraiser	3,000 00
1 boatman	732 00	1 examiner	1,600 00
1 porter	420 00	1 opener and packer	900 00
1 porter	300 00	1 porter	720 00
1 inspector and clerk (temporary)	94 50	1 laborer	600 00
1 inspector (temporary)	*105 00	1 storekeeper	1,095 00
1 special inspector	120 00	1 messenger	480 00
1 inspector (temporary)	90 00	1 night watchman	60 00
1 inspector (temporary)	101 50	1 drug examiner	55 00
BRAZOS DE SANTIAGO, TEX.		CUYAHOGA, OHIO.	
1 collector	3,099 34	1 collector	2,500 00
1 special deputy collector and cashier	2,000 00	1 special deputy collector	1,800 00
1 deputy collector and chief clerk	1,800 00	1 deputy collector	1,200 00
1 deputy collector and inspector	1,725 82	1 appraiser	3,000 00
3 clerks (at \$1,600 per annum)	4,800 00	1 deputy collector and clerk	1,200 00
1 storekeeper, weigher, &c	582 10	1 clerk	900 00
12 mounted inspectors (at \$1,464 per annum)	17,359 50	1 clerk	1,281 00
5 inspectors	5,782 00	1 deputy collector and inspector	1,098 00
3 deputy collectors and inspectors	3,845 00	1 deputy collector and inspector	915 00
3 inspectors	3,111 00	1 deputy collector and night inspector	3,075 00
1 messenger	750 00	3 inspectors	1,057 50
1 watchman	750 00	1 night watchman	682 13
4 temporary inspectors	140 00	1 opener and packer	1,555 50
PASO DEL NORTE, TEX.		SANDUSKY, OHIO.	
1 collector	2,600 00	1 collector	2,500 00
1 special deputy collector	1,800 00	1 special deputy collector and inspector	1,000 00
1 clerk	1,278 00	7 deputy collectors and inspectors	1,516 60
1 deputy collector and inspector	1,600 00	MIAMI, OHIO.	
7 deputy collectors and inspectors	8,049 00	1 collector	2,502 75
6 mounted inspectors	6,766 00	1 special deputy collector	1,400 00
1 inspector	1,277 00	1 deputy collector	1,200 00
MEMPHIS, TENN.		1 night deputy collector	843 00
1 surveyor	1,438 93	1 inspector	1,095 00
1 deputy surveyor	959 20	DETROIT, MICH.	
1 porter	87 75	1 collector	4,247 58
CHATTANOOGA, TENN.		1 special deputy collector	2,250 00
1 surveyor	350 00	1 cashier	1,800 00
NASHVILLE, TENN.		1 deputy collector and clerk	1,600 00
1 surveyor	571 71	1 deputy collector and clerk	1,500 00
LOUISVILLE, KY.		4 deputy collectors and clerks (at \$1,400 per annum)	5,313 44
1 surveyor	4,745 18	1 deputy collector and clerk	330 00
1 special deputy surveyor and clerk	1,600 00	1 deputy collector and clerk	900 00
1 deputy surveyor and bookkeeper	1,400 00	1 deputy collector and clerk	1,300 00
1 inspector, examiner, &c	1,281 00	6 deputy collectors and clerks (at \$900 per annum)	5,400 00
1 deputy surveyor and clerk	1,200 00	2 deputy collectors and clerks (at \$900 per annum)	2,065 00
1 inspector, weigher, &c	1,098 00	1 messenger	730 00
1 messenger	549 00	1 deputy collector and inspector	334 03
1 laborer	360 00	1 deputy collector and inspector	280 22
CINCINNATI, OHIO.		1 deputy collector and inspector	900 00
1 surveyor	5,000 00	2 deputy collectors and inspectors (at \$3.50 per diem)	2,562 00
1 special deputy surveyor	2,000 00	2 deputy collectors and inspectors (at \$3 per diem)	1,206 00
1 cashier, &c	1,400 00	1 deputy collector and inspector	1,198 00
3 inspectors (at \$1,277.50 per annum)	3,832 50	1 deputy collector and inspector	1,298 00
1 liquidating clerk	1,200 00	9 deputy collectors and inspectors (at \$2.50 per diem)	8,235 00
1 clerk	1,400 00	1 deputy collector and inspector	1,115 00
1 gauger and clerk	1,200 00	1 deputy collector and inspector	1,015 00
1 gauger, weigher, &c	1,460 00	1 deputy collector and inspector	1,215 00
1 bookkeeper	1,200 00		

* Refunded by Mexican National Construction Company.

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
DETROIT, MICH.—Continued		CHICAGO, ILL.—Continued.	
1 deputy collector and inspector	\$549 00	1 deputy collector and clerk	\$2,200 00
1 deputy collector and inspector	94 15	1 deputy collector and clerk	2,126 23
4 deputy collectors and inspectors (at 30 cents per diem)	439 20	1 deputy collector and clerk	1,600 00
1 deputy collector and examiner	164 80	5 deputy collectors and inspectors	1,072 00
3 deputy collectors and clerks (at \$2.50 per diem)	2,745 00	1 surveyor (at Michigan City)	350 00
2 deputy collectors and clerks (at \$1 per diem)	732 00	1 auditor	2,200 00
2 deputy collectors and clerks (at 65 cents per diem)	475 80	1 assistant auditor	1,800 00
2 deputy collectors and clerks (at 30 cents per diem)	219 60	1 cashier	2,200 00
1 deputy collector, gauger, &c	1,098 00	1 assistant cashier	1,400 00
1 storekeeper	1,098 00	1 correspondence clerk	2,200 00
1 laborer	416 00	1 chief entry clerk	1,800 00
2 inspectors (at \$4 per diem)	2,260 00	1 assistant entry clerk	1,600 00
5 inspectors (at \$2.50 per diem)	4,575 00	1 liquidating clerk	1,700 00
1 inspector	549 00	2 clerks (at \$1,600 per annum)	3,200 00
1 appraiser	3,000 00	2 clerks (at \$1,500 per annum)	3,000 00
NOTE.—\$1,465 of above paid by railroad companies, &c.		3 clerks (at \$1,400 per annum)	4,200 00
HURON, MICH.		1 clerk	1,300 00
1 collector	2,500 00	1 clerk	1,299 91
1 special deputy collector	2,000 00	4 clerks (at \$1,200 per annum)	4,800 00
1 deputy collector, cashier, and chief clerk	1,500 00	4 clerks	2,929 63
1 deputy collector	1,500 00	1 chief weigher	1,500 00
1 deputy collector and clerk	1,500 00	1 assistant weigher	1,464 00
1 deputy collector and clerk	1,300 00	1 assistant weigher	1,039 50
1 deputy collector and clerk	912 00	1 gauger	1,464 00
1 deputy collector and clerk	800 00	1 assistant gauger	1,039 50
2 deputy collectors	2,000 00	2 inspectors (at \$1,464 per annum)	2,928 00
1 deputy collector	912 00	7 inspectors (at \$1,281 per annum)	8,967 00
3 deputy collectors (at \$900 per annum)	2,700 00	1 inspector	1,223 50
1 deputy collector and messenger	676 44	1 inspector	1,156 00
1 watchman	730 00	13 inspectors (at \$1,098 per annum)	14,274 00
28 deputy collectors and inspectors	20,160 72	17 inspectors	14,536 50
10 inspectors	8,132 44	3 messengers	2,259 30
1 deputy collector and inspector	50 00	2 watchmen (at \$900 per annum)	1,800 00
SUPERIOR, MICH.		5 laborers	4,036 00
1 collector	2,500 00	7 storekeepers	4,641 50
1 special deputy collector	1,200 00	1 appraiser	3,000 00
1 deputy collector and inspector	1,000 00	1 examiner	2,000 00
10 deputy collectors and inspectors	3,176 85	1 examiner	1,800 00
2 inspectors	2,196 00	1 examiner	1,600 00
MICHIGAN, MICH.		1 examiner	1,011 99
1 collector	2,500 00	1 examiner	1,548 91
1 deputy collector	1,200 00	1 clerk	813 85
18 deputy collectors	5,517 90	1 messenger	1,199 99
1 inspector	30 00	1 messenger	915 00
1 clerk	174 00	2 openers and packers	528 00
INDIANAPOLIS, IND.		1 opener and packer	1,830 00
1 surveyor	3,690 00	3 laborers	1,836 00
1 inspector	1,093 00	GALENA, ILL.	
1 clerk	720 00	1 surveyor	438 85
1 opener and packer	600 00	1 deputy surveyor and clerk	500 00
EVANSVILLE, IND.		CAIRO, ILL.	
1 surveyor	605 25	1 surveyor	902 52
1 special deputy surveyor	800 00	1 deputy surveyor	600 00
CHICAGO, ILL.		MILWAUKEE, WIS.	
1 collector	7,000 00	1 collector	2,899 38
1 deputy collector and clerk	3,000 00	1 special deputy collector	1,800 00
1 deputy collector and clerk	2,300 50	1 deputy collector and clerk	1,600 00
		1 deputy collector and inspector	1,464 00
		1 deputy collector and inspector	1,098 00
		1 deputy collector and clerk	554 37
		1 opener and packer	503 41
		5 deputy collectors	1,775 10
		LA CROSSE, WIS.	
		1 surveyor	1,200 00
		DULUTH, MINN.	
		1 collector	2,234 12
		1 special deputy collector	1,400 00

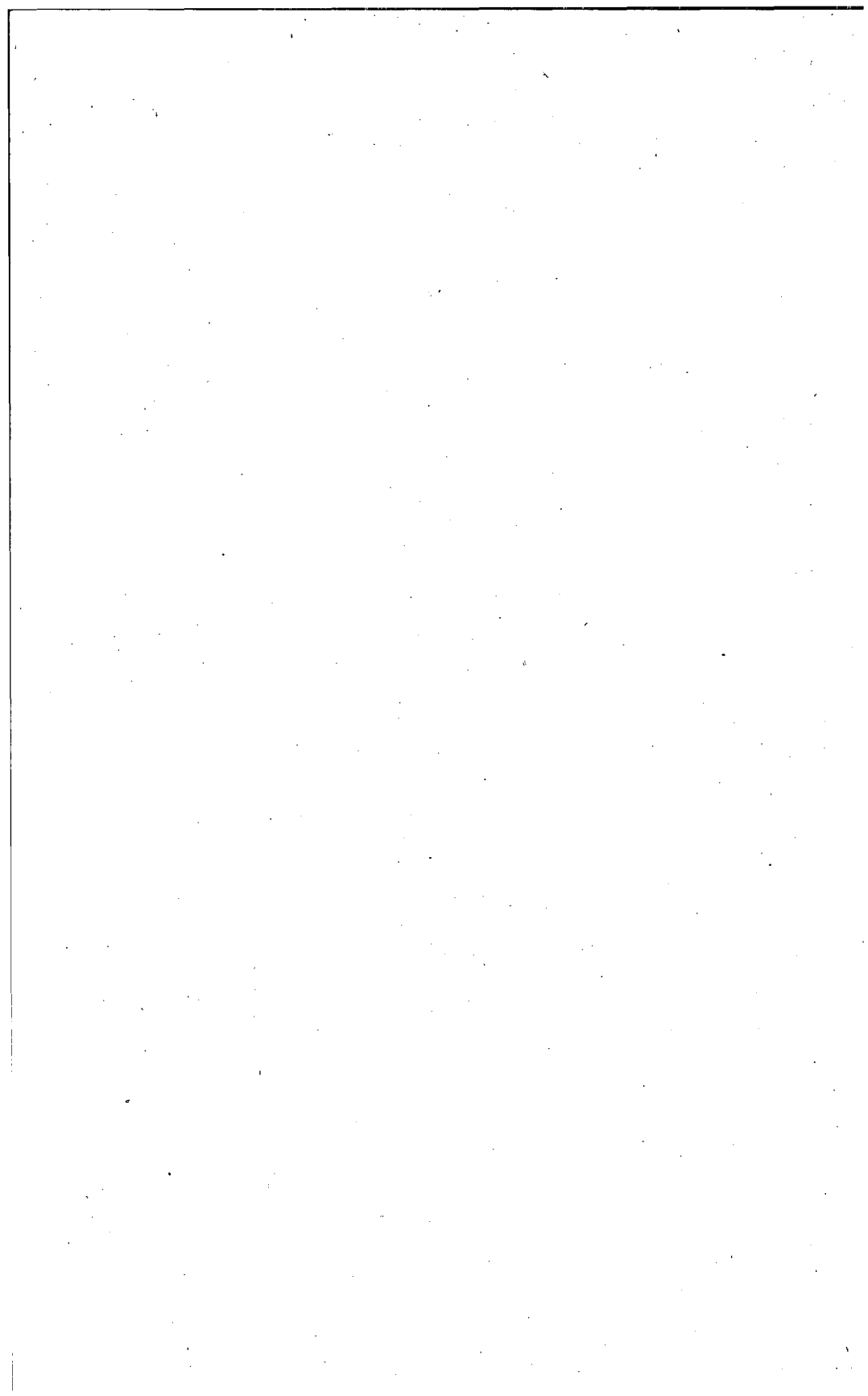
STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
DULUTH, MINN.—Continued.		DENVER, COLO.	
1 deputy collector	\$1,098 00	1 surveyor	\$2,108
1 deputy collector	249 70		
1 inspector	836 00	MONTANA AND IDAHO.	
1 inspector and clerk	612 00	1 collector	1,019 85
MINNESOTA, MINN.		1 deputy collector	42 00
1 collector	2,500 00	PUGET SOUND, WASH.	
1 special deputy collector	1,460 00	1 collector	3,000 00
2 deputy collectors (at \$2,000 per annum)	4,000 00	1 deputy collector	2,150 00
2 deputy collectors (at \$1,460 per annum)	2,920 00	2 deputy collectors and clerks	3,000 00
5 deputy collectors (at \$1,277.50 per annum)	6,387 50	1 deputy collector	1,500 00
3 deputy collectors (at \$1,095 per annum)	3,285 00	2 deputy collectors and clerks	2,920 00
1 clerk	1,095 00	2 inspectors	2,200 00
1 mounted inspector	1,277 50	1 inspector	1,260 00
1 inspector	1,277 50	1 inspector	217 00
3 inspectors (at \$1,095 per annum)	3,588 00	3 inspectors	3,600 00
DUBUQUE, IOWA.		1 inspector	900 00
1 surveyor	425 00	1 temporary clerk	668 24
1 deputy surveyor and janitor	600 00	2 boatmen	1,200 00
1 assistant janitor	300 00	1 boatman	710 00
BURLINGTON, IOWA.		OREGON, OREG.	
1 surveyor	463 45	1 collector	3,000 00
SAINT LOUIS, MO.		1 special deputy collector	2,000 00
1 surveyor	5,000 00	1 deputy collector and inspector	1,500 00
1 appraiser	2,497 25	2 inspectors (at \$4 per diem)	2,920 00
1 special deputy surveyor	2,500 00	2 boatmen (at \$480 per annum)	960 00
1 deputy surveyor and cashier	2,000 00	14 temporary inspectors	1,769 60
1 deputy surveyor	1,800 00	3 laborers	64 00
1 deputy surveyor	1,498 30	WILLAMETTE, OREG.	
1 deputy surveyor	1,600 00	1 collector	4,200 00
1 deputy surveyor	1,498 26	2 deputy collectors	4,600 00
1 deputy surveyor	80 50	1 appraiser	3,000 00
1 clerk	1,500 00	1 clerk	1,500 00
1 examiner	1,400 00	1 clerk	1,200 00
1 examiner	467 90	4 inspectors (at \$1,400 per annum)	5,840 00
1 examiner of drugs	290 00	4 night inspectors (at \$912.50 per annum)	3,650 00
1 clerk	1,400 00	1 weigher and ganger	1,460 00
1 clerk	1,300 00	1 weigher and inspector	1,460 00
1 clerk	1,200 00	1 opener and packer	1,250 00
1 clerk	1,100 00	1 storekeeper	1,200 00
1 assistant weigher	1,000 00	YAQUINA, OREG.	
1 clerk	900 00	1 collector	1,839 37
1 inspector	1,464 00	1 special deputy collector	249 50
1 inspector	800 00	SOUTHERN OREGON.	
2 inspectors (at \$3.50 per diem)	2,562 00	1 collector	1,186 35
3 inspectors (at \$3.50 per diem)	3,202 50	1 special deputy collector	1,000 00
3 inspectors (at \$3 per diem)	549 00	1 deputy collector	848 24
1 storekeeper	907 50	HUMBOLDT, CAL.	
1 sampler	915 00	1 collector	3,000 00
1 opener and packer	732 00	1 inspector	660 36
1 messenger	840 00	10 inspectors (temporary)	171 00
1 watchman	915 00	SAN FRANCISCO, CAL.	
3 laborers (at \$40 per month)	1,440 00	1 collector	7,000 00
KANSAS CITY, MO.		1 auditor	4,000 00
1 surveyor	2,614 72	3 deputy collectors (at \$3,625 per annum)	10,875 00
1 deputy surveyor and inspector	675 00	1 cashier	3,500 00
SAINT JOSEPH, MO.		1 clerk	3,000 00
1 surveyor		3 clerks (at \$2,000 per annum)	6,000 00
OMAHA, NEBR.		20 clerks (at \$1,800 per annum)	36,000 00
1 surveyor	445 85	3 clerks (at \$1,600 per annum)	12,800 00
1 deputy surveyor	1,095 00	3 clerks (at \$1,500 per annum)	4,500 00
		4 clerks (at \$1,200 per annum)	4,800 00

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
SAN FRANCISCO, CAL.—Continued.		SAN FRANCISCO, CAL.—Continued.	
1 messenger	\$1,200 00	2 clerks (at \$1,200 per annum)	\$2,400 00
3 messengers (at \$900 per annum)	2,700 00	1 messenger	1,000 00
1 messenger	600 00	1 surveyor	5,000 00
6 watchmen (at \$900 per annum)	5,400 00	1 deputy surveyor	3,625 00
1 doorkeeper	1,200 00	2 clerks (at \$1,800 per annum)	3,600 00
1 storekeeper (at \$4 per diem)	1,657 00	1 messenger	900 00
8 storekeepers (at \$4 per diem)	11,712 00	Temporary laborers	42,535 00
1 superintendent of laborers	1,200 00		
13 laborers (at \$900 per annum)	11,700 00	WILMINGTON, CAL.	
52 inspectors (at \$4 per diem)	76,128 00	1 collector	3,000 00
1 inspectress (at \$3 per diem)	1,098 00	1 deputy collector	1,500 00
31 night inspectors (at \$3 per diem)	34,038 00	2 inspectors	2,000 00
2 boatmen (at \$900 per annum)	1,800 00	2 inspectors	2,196 00
3 weighers (at \$2,000 per annum)	6,000 00	15 inspectors (temporary)	2,211 00
1 gauger	2,000 00		
16 assistant weighers (at \$1,260 per annum)	19,200 00	SAN DIEGO, CAL.	
1 assistant gauger	900 00	1 collector	3,000 00
2 appraisers (at \$3,625 per annum)	7,250 00	1 deputy collector	1,175 00
2 assistant appraisers (at \$2,500 per annum)	5,000 00	2 inspectors	2,196 00
6 examiners (at \$2,000 per annum)	12,000 00	1 inspector	222 60
1 examiner	1,600 00		
1 clerk	1,800 00	ALASKA.	
4 samplers (at \$1,200 per annum)	4,800 00	1 collector	2,665 85
1 messenger	900 00	1 special deputy collector	1,200 00
1 superintendent of laborers	1,200 00	3 deputy collectors (at \$1,500 per annum)	4,500 00
12 laborers (at \$900 per annum)	10,800 00	2 inspectors (at \$3 per diem)	1,503 00
1 naval officer	5,000 00	2 watchmen (at \$3 per diem)	154 00
1 deputy naval officer	3,125 00		
6 clerks (at \$1,800 per annum)	10,800 00		
1 clerk	1,600 00		

LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES
UNDER TREATY STIPULATIONS.



LIABILITIES
OF THE
UNITED STATES TO INDIAN TRIBES UNDER TREATY
STIPULATIONS.

DEPARTMENT OF THE INTERIOR,
Washington, September 18, 1884.

SIR: I have the honor to transmit herewith a statement of liabilities of the United States to Indian tribes under treaty stipulations, together with letter of the Commissioner of Indian Affairs, dated 17th instant, forwarding the same.

Very respectfully,

H. M. TELLER,
Secretary.

Hon. SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, D. C., September 17, 1884.

SIR: I have the honor to inclose herewith, for transmittal to the Hon. Secretary of the Treasury, a statement showing the present liabilities of the United States to Indian tribes under treaty stipulations, the same being required for his report on finances for the year 1884.

Very respectfully,

H. PRICE,
Commissioner.

Hon. SECRETARY OF THE INTERIOR.

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Thirteen installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$390,000 00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	.....do.....	\$15,000 00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	5,200 00	.....	.....	.....
Do.....	Pay of physician and teacher	.....do.....	.....do.....	2,500 00	.....	.....	.....
Arickarees, Gros Ventres, and Mandans.	Amount to be expended in such goods, &c., as the President may from time to time determine.	Seventh article treaty of July 27, 1866.	Treaty not published.	50,000 00	.....	.....	.....
Assinaboines	.....do.....	.....do.....	.....do.....	30,000 00	.....	.....	.....
Blackfeet, Bloods, and Piegiens.	.....do.....	Eighth article treaty of September 1, 1868.	.....do.....	40,000 00	.....	.....	.....
Cheyennes and Arapahoos.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Thirteen installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	260,000 00	.....	.....
Do.....	Purchase of clothing, same article.	.....do.....	.....do.....	14,000 00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....do.....	Vol. 15, p. 597, § 13	7,700 00	.....	.....	.....
Chickasaw	Permanent annuity in goods.	.....do.....	Vol. 1, p. 619.	.....	.....	\$3,000 00	.....
Chippewas, Boise Forte band.	Twenty installments, for blacksmith, assistants, iron, tools, &c.	One installment, at \$1,500, unappropriated.	Vol. 14, p. 766, § 3.	.....	1,500 00	.....	.....
Do.....	Twenty installments, for schools, instructing Indians in farming, and for the purchase of seeds, tools, &c.	One installment, at \$1,600, unappropriated.	.....do.....	.....	1,600 00	.....	.....
Do.....	Twenty installments of annuity, in money, goods, or other articles, provisions, ammunition, and tobacco.	Annuity, \$3,500, goods, &c., \$6,500; provisions, &c., \$1,000; one installment, unappropriated.	.....do.....	.....	11,000 00	.....	.....

Chippewas of the Mississippi.	Forty six installments to be paid to the chiefs of the Mississippi Indians.	Eight installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.	8,000 00		
Chippewas, Pillager and Lake Winnebagoishish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Ten installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	226,666 60		
Choctaws	Permanent annuities	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$8,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 213, § 13; vol. 7, p. 235, § 2.		9,600 00	
Do	Provisions for smiths, &c	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13; Vol. 11, p. 614, § 13		920 00	
Do	Interest on \$390,257.92, articles ten and thirteen, treaty of January 22, 1855.				19,512 89	\$390,257 92
Creeks	Permanent annuities	Treaty of August 7, 1790.	Vol. 7, p. 86, § 4.		1,500 00	
Do	do	Treaty of June 16, 1802.	Vol. 7, p. 69, § 2.		3,000 00	
Do	do	Treaty of January 24, 1826.	Vol. 7, p. 287, § 4.		20,000 00	490,000 00
Do	Smiths, shops, &c	do	Vol. 7, p. 287, § 8.		1,110 00	22,200 00
Do	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; vol. 11, p. 700, § 5.		600 00	12,000 00
Do	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops and tools, iron and steel, wagon-maker, education, and assistance in agricultural operations, &c.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; vol. 11, p. 700, § 5.	840 00 270 00 600 00 1,000 00 2,000 00		
Do	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856	Vol. 11, p. 700, § 6.		10,000 00	200,000 00
Do	Interest on \$675,168 held in trust, third article treaty June 14, 1866, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 786, § 3.		33,758 40	675,168 00
Crows	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same, a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; fourteen installments of \$19,000 each, due, estimated.	Vol. 15, p. 651, § 9	266,000 00		
Do	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868	Vol. 15, p. 651, § 9	4,500 00		
Do	Twenty installments, for pay of teacher and for books and stationery.	Five installments, of \$1,500 each, due.	Vol. 15, p. 651, § 7	7,500 00		
Do	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at	Vol. 15, p. 651, § 8	2,000 00		
Do	Twenty-five installments, of \$30,000 each, in cash or otherwise, under the direction of the President.	Twenty-two installments of \$30,000 each, due.	Act of April 11, 1882.	660,000 00		

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent. is annually paid, and amounts which, invested at 5 per cent., produce permanent annuities.
Gros Ventres	Amounts to be expended in such goods, provisions, &c., as the President may from time to time determine as necessary.	Treaty not published (eighth article, July 13, 1868).		\$35,000 00			
Iowas	Interest on \$57,500, being the balance on \$157,500.		Vol. 10, p. 1071, § 9			\$2,875 00	\$57,500 00
Kansas	Interest on \$200,000, at 5 per cent.		Vol. 9, p. 642, § 2			10,000 00	200,000 00
Kickapoos	Interest on \$93,581.09, at 5 per cent.		Vol. 10, p. 1079, § 2			4,679 05	93,581 09
Klamaths and Modocs	Twenty installments for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plowmaker, manual-labor school, and hospital.	Two installments, of \$1,000 each, due.	Vol. 16, p. 708, § 2		\$2,000 00		
Do	For tools and materials for saw and flour mills, carpenter's, blacksmith's, wagon and plow maker's shops, books, and stationery for manual-labor school.	One installment, of \$1,500, due.	do		1,500 00		
Do	Pay of physician, miller, and two teachers, for twenty years.	One installment, of \$3,600, due.	Vol. 16, p. 709, § 5		3,600 00		
Miamies of Kansas	Permanent provision for smith's shops and miller, &c.	Say \$411.43 for shop and \$262.62 for miller.	Vol. 7, p. 191, § 5			674 05	13,481 00
Do	Interest on \$21,884.81, at the rate of 5 per cent., as per third article treaty of June 5, 1854.		Vol. 10, p. 1094, § 3			1,094 24	21,884 81
Miamies of Eel River	Permanent annuities	Fourth article treaty of 1795; third article treaty of 1805; third article treaty of 1809.	Vol. 7, p. 51, § 4; Vol. 7, p. 91, § 3; Vol. 7, p. 114, § 3; Vol. 7, p. 116.			1,100 00	22,000 00
Molels	Pay of teacher to manual-labor school, and subsistence of pupils, &c.	Treaty of December 21, 1855	Vol. 12, p. 982, § 2	3,000 00			
Nez Percés	Salary of two matrons for schools, two assistant teachers, farmer, carpenter, and two millers.	Treaty of June 9, 1863	Vol. 14, p. 650, § 5	3,500 00			

Northern Cheyennes and Arapahoes.	Thirty installments, for purchase of clothing, as per sixth article of treaty May 10, 1868.	Fourteen installments, of \$12,000 each, due.	Vol. 15, p. 657, § 6.	168,000 00		
Do.	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Four installments, of \$37,500 each, due.	.....do.....	150,000 00		
Do.	Pay of teacher, farmer, carpenter, miller, blacksmith, engineer, and physician.	Estimated at.....	Vol. 15, p. 658, § 7.	6,000 00		
Omahas.	Twelve installments, fourth series, in money or otherwise.	Ten installments, fourth series, of \$10,000 each, due.	Vol. 10, p. 1044, § 4	100,000 00		
Osages.	Interest on \$69,120, at 5 per cent., for educational purposes.	Resolution of the Senate to treaty, January 2, 1825.	Vol. 7, p. 242, § 6.	3,456 00	69,120 00	
Do.	Interest on \$300,000, at 5 per cent., to be paid semi-annually, in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.	Vol. 14, p. 687, § 1.	15,000 00	300,000 00	
Otoes and Missourians.	Twelve installments, last series, in money or otherwise.	Ten installments, of \$5,000 each, due.	Vol. 10, p. 1039, § 4	50,000 00		
Pawnees.	Annuity goods, and such articles as may be necessary.	Treaty of September 24, 1857.	Vol. 11, p. 729, § 2.	30,000 00		
Do.	Support of two manual-labor schools and pay of teachers.	.....do.....	Vol. 11, p. 729, § 3.	10,000 00		
Do.	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated, for iron and steel, \$500; two blacksmiths, \$1,200, and two strikers, \$480.	Vol. 11, p. 729, § 4.	2,180 00		
Do.	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices, to assist in working in the mill and keeping in repair grist and saw mill.	Estimated.....	Vol. 11, p. 730, § 4.	4,400 00		
Poncas.	Fifteen installments, last series, to be paid to them or expended for their benefit.	Four installments, of \$8,000 each, due.	Vol. 12, p. 997, § 2.	32,000 00		
Do.	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.	Vol. 12, p. 998, § 2	10,000 00		
Pottawatomies.	Permanent annuity in money.	August 3, 1795.....	Vol. 7, p. 51, § 4		357 80	7,156 00
Do.	do	September 30, 1809.....	Vol. 7, p. 114, § 3.		178 90	3,578 00
Do.	do	October 2, 1818.....	Vol. 7, p. 185, § 3.		894 50	17,890 00
Do.	do	September 20, 1828.....	Vol. 7, p. 317, § 2.		715 60	14,312 00
Do.	do	July 29, 1829.....	Vol. 7, p. 330, § 2.		5,724 77	114,495 40
Do.	For educational purposes, during the pleasure of the President.	September 20, 1828.....	Vol. 7, p. 318, § 2.	5,000 00		
Do.	Permanent provision for three blacksmiths and assistants, iron and steel.	October 16, 1826; September 20, 1828; July 29, 1829.	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2.	1,008 99	20,179 80	
Do.	Permanent provision for furnishing salt.	July 29, 1829.....	Vol. 7, p. 320, § 2.	156 54	3,130 80	
Do.	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 20, 1828; June 5 and 17, 1846.	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10.	107 34	2,146 80	
Do.	For interest on \$230,064.20, at 5 per cent.	June 5 and 17, 1846.....	Vol. 9, p. 855, § 7.	11,503 21	230,064 20	
Pottawatomies of Huron.	Permanent annuities.	November 17, 1808.....	Vol. 7, p. 106, § 2.	400 00	8,000 00	
Quapaws.	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$1,060 for smith, &c.	Vol. 7, p. 425, § 3.	2,060 00		

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

594

REPORT ON THE FINANCES.

Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Sacs and Foxes of Mississippi.	Permanent annuity.....	Treaty of November 3, 1804.....	Vol. 7, p. 85, § 3.....	.....	.....	\$1,000 00	\$20,000 00
Do.....	Interest on \$200,000, at 5 per cent.....	Treaty of October 21, 1837.....	Vol. 7, p. 541, § 2.....	.....	.....	10,000 00	200,000 00
Do.....	Interest on \$800,000, at 5 per cent.....	Treaty of October 21, 1842.....	Vol. 7, p. 596, § 2.....	.....	.....	40,000 00	800,000 00
Sacs and Foxes of Missouri.	Interest on \$157,400, at 5 per cent.....	Treaty of October 21, 1837.....	Vol. 7, p. 543, § 2.....	.....	.....	7,870 00	157,400 00
Do.....	For support of school.....	Treaty of March 6, 1861.....	Vol. 12, p. 1172, § 5.....	\$200 00	.....	.....	.....
Seminoles.....	Interest on \$500,000, eighth article of treaty of August 7, 1856.....	\$25,000 annual annuity.....	Vol. 11, p. 702, § 8.....	.....	.....	25,000 00	500,000 00
Do.....	Interest on \$70,000, at 5 per cent.....	Support of schools, &c.....	Vol. 14, p. 757, § 3.....	.....	.....	3,500 00	70,000 00
Senecas.....	Permanent annuity.....	September 9 and 17, 1817.....	Vol. 7, p. 161, § 4.....	.....	.....	1,000 00	20,000 00
Do.....	Smith and smith-shop and miller, permanent.....	February 28, 1821.....	Vol. 7, p. 349, § 4.....	.....	.....	1,660 00	33,200 00
Senecas of New York.	Permanent annuities.....	February 19, 1841.....	Vol. 4, p. 442.....	.....	.....	6,000 00	120,000 00
Do.....	Interest on \$75,000, at 5 per cent.....	Act of June 27, 1846.....	Vol. 9, p. 35, § 2.....	.....	.....	3,750 00	75,000 00
Do.....	Interest on \$43,050, transferred from the Ontario Bank to the United States Treasury.	do.....	Vol. 9, p. 35, § 3.....	.....	.....	2,152 50	43,050 00
Senecas and Shawnees.	Permanent annuity.....	Treaty of September 17, 1818.....	Vol. 7, p. 179, § 4.....	.....	.....	1,000 00	20,000 00
Do.....	Support of smith and smith's shops.....	Treaty of July 20, 1831.....	Vol. 7, p. 352, § 4.....	1,060 00	.....	.....	.....
Shawnees.....	Permanent annuity for education.....	August 3, 1795; September 29, 1817.....	Vol. 7, p. 51, § 4.....	.....	.....	3,000 00	60,000 00
Do.....	Interest on \$40,000, at 5 per cent.....	August 3, 1795; May 10, 1854.....	Vol. 10, p. 1056, § 3.....	.....	.....	2,000 00	40,000 00
Shoshones and Banacks:							
Shoshones.....	For the purchase of clothing for men, women, and children, thirty installments.	Fifteen installments due, estimated at \$11,500 each.	Vol. 15, p. 676, § 9.....	.....	\$172,500 00	.....	.....
Do.....	For pay of physician, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated.....	Vol. 15, p. 676, § 10.....	5,000 00	.....	.....	.....
Do.....	Blacksmith, and for iron and steel for shops.....	do.....	Vol. 15, p. 676, § 3.....	1,000 00	.....	.....	.....

Bannacks.....	For the purchase of clothing for men, women, and children, thirty installments.	Fifteen installments due, estimated at \$6,937 each.	Vol. 15, p. 676, § 9.....	104,055 00		
Do.....	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated.....	Vol. 15, p. 676, § 10.....	5,000 00		
Six Nations of New York.....	Permanent annuities in clothing, &c.....	Treaty, November 11, 1794.....	Vol. 7, p. 64, § 6.....		4,500 00	90,000 00
Sioux of different tribes, including Santee Sioux of Nebraska.....	Purchase of clothing for men, women, and children.	Fifteen installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10.....	1,950,000 00		
Do.....	Blacksmith, and for iron and steel.....	Estimated.....	do.....	2,000 00		
Do.....	For such articles as may be considered necessary by the Secretary of the Interior for persons roaming:	Fifteen installments, of \$200,000 each, due; estimated.	do.....	3,000,000 00		
Do.....	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated.....	Vol. 15, p. 638, § 13.....	10,400 00		
Do.....	Purchase of rations, &c., as per article 5, agreement of September 26, 1876.	do.....	Vol. 19, p. 256, § 5.....	1,100,000 00		
Tabeguache band of Utes.....	Pay of blacksmith.....	do.....	Vol. 13, p. 675, § 10.....	720 00		
Tabeguache, Muna-che, Capote, Weeminuche, Yampa, Grand River, and Uintah bands of Utes.....	For iron and steel and necessary tools for blacksmith shop.	do.....	Vol. 15, p. 627, § 9.....	220 00		
Do.....	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do.....	Vol. 15, p. 622, § 15.....	7,800 00		
Do.....	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Fourteen installments, each \$30,000, due.	Vol. 15, p. 622, § 11.....	420,000 00		
Do.....	Annual amount to be expended under the direction of the Secretary of the Interior, in supplying said Indians with beef, mutton, wheat, flour, beans, &c.		Vol. 15, p. 622, § 12.....	30,000 00		
Winnebagoes.....	Interest on \$804,909.17, at 5 per cent. per annum.	November 1, 1837, and Senate amendment, July 17, 1862.	Vol. 7, p. 546, § 4; vol. 12, p. 628, § 4.....		40,245 45	804,909 17
Do.....	Interest on \$78,340.41, at 5 per cent. per annum, to be expended under the direction of the Secretary of the Interior.	July 15, 1870.....	Vol. 16, p. 355, § 1.....		3,917 02	78,340 41
Yankton tribe of Sioux.....	Ten installments, of \$25,000 each, being third series, to be paid to them, or expended for their benefit.	Four installments due, of \$25,000 each.	Vol. 11, p. 744, § 4.....	100,000 00		
Do.....	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Twenty installments, of \$15,000 each, due.	do.....	300,000 00		
Total.....				1,420,150 00	8,385,921 60	6,120,045 40



INDEX.

I.—REPORT OF THE SECRETARY OF THE TREASURY.

	Page.
AGRICULTURE, DEPARTMENT OF, control of quarantine of neat cattle now in charge of the.	XLIV, XLV
AGRICULTURE, PRODUCTS OF, value of exports of, during the year, compared with the previous year	XX
ALASKA, Alaska Commercial Company, operations of, during the year	LX
ALCOHOL, increase in production of, compared with the previous year	XLVI
APPROPRIATIONS, estimates of, for the fiscal year ending June 30, 1886, compared with the previous year	VII
ASSAYS, &c.:	
decrease in receipts on account of, compared with the previous year	V
actual and limited receipts on account of, for the fiscal year ending June 30, 1885	V
estimated receipts on account of, for the fiscal year ending June 30, 1886	VI
BANK CIRCULATION, decrease in receipts from tax on, compared with the previous year	XLVI
BANKS, NATIONAL. (See National banks.)	
BARGES, number and tonnage of, built and documented, during the year	XXV
BONDS, UNITED STATES:	
redemption and cancellation of, in detail, for the twelve months ended October 31, 1884	VIII, IX
amount of, converted into refunding certificates since November 1, 1883	IX
held by the Treasury, to secure the circulation and deposits of national banks, on October 1, 1884	XLI, XLII
three per cent., amount of reduction of	XLII
called during the year	VIII
outstanding on November 1, 1883	VIII
circulation of national banks based upon	XLII
four and four-and-a-half per cent., market price of, during the year	XLII
BRAZIL:	
trade with, during the year	XIV, XV
kinds and value of merchandise exported to, and imported from, respectively, during the last twenty years	XVIII, XIX
BREADSTUFFS, value of exports of, during the year	XX
BULLION, value of exports of, compared with the previous year	XX
BULLION DEPOSITS AND ASSAYS, &c.:	
decrease in receipts on account of, compared with the previous year	V
actual and estimated receipts on account of, for the fiscal year ending June 30, 1885	V
BULLION (GOLD AND SILVER), value of, manufactured into bars and issued, during the year	XXXIV, XXXV
BULLION AND COIN (GOLD AND SILVER), amount of, in the country and the Treasury	XXXII, XXXV
BUREAU OF ENGRAVING AND PRINTING:	
unable for a time, owing to want of appropriation, to supply one and two-dollar legal-tender notes	XL, XLI
full amount of appropriation asked for by, recommended, if the smaller denominations of legal-tender notes are to be kept in circulation	XLI
BUREAU OF NAVIGATION, organization, duties, and operations of	XXV, XXVI, XXVII
BUREAU OF STATISTICS, special attention invited to report of Chief of, on operations under the new tariff act	XLIV
CANAL-BOATS, number and tonnage of, built and documented, during the year	XXV
CARRYING TRADE, distribution of, among American and foreign vessels	XXV
CARSON MINT, both gold and silver coined at, during the year	XXXIV
CATTLE, NEAT, control of quarantine of, now in charge of the Department of Agriculture	XLIV, XLV
CERTIFICATES, GOLD:	
amount of, outstanding on October 31, 1884	XXXII
table showing amount and denominations of, issued, redeemed, and outstanding, on November 1, 1883 and 1884, respectively	XL
CERTIFICATES, SILVER:	
amount of, outstanding, and amount to which they may be increased	XXX, XXXII, XXXIX, XL
issues and redemptions of, to November 1, 1884	XXXIX
dangers to be apprehended from continued issue of	XXIX, XXX, XXXI, XXXII, XXXIII
being receivable for duties gives them an advantage over United States notes, and also prevents gold from coming into the Treasury	XXX, XXXI
CERTIFICATES, REFUNDING:	
amount of, outstanding	IX
surplus revenue applied to the redemption of, during the year	IV
converted into 4 per cent. bonds since November 1, 1883	IX
CERTIFICATES OF DEPOSIT:	
amount of surplus revenue applied to the redemption of, during the year	IV
outstanding on October 31, 1884	XXXII
CHEMICALS, value of imports of, during the year	XXI
CIVIL EXPENSES:	
increase of, compared with the previous year	III, V
actual and estimated amount of, for the fiscal year ending June 30, 1885	VI

	Page.
CLAIMS AGAINST THE GOVERNMENT, a statute of limitation of time for presentation of, recommended.....	LX, LXI
COAST AND GEODETIC SURVEY:	
operations of the, during the year.....	LVIII
important discoveries made during the year.....	LVIII
progress of the publications of the, during the year.....	LVIII
more liberal appropriations to aid in field work recommended.....	LVIII
COFFEE, value of imports of, during the year.....	XIX, XXI
COIN AND BULLION (GOLD AND SILVER), amount of, in the country and in the Treasury.....	XXXII, XXXV
COIN AND BULLION (GOLD):	
increase in amount of, compared with the previous year.....	XXXV
amount of, in the Treasury on October 31, 1884.....	XXXII
no surplus of, in the Treasury.....	XXXII
value of exports of, compared with the previous year.....	XX
amount of, that should be held in the Treasury for redemption purposes.....	XXXI
COINS (GOLD AND SILVER), both necessary for a circulating medium.....	XXXIX
COINS (GOLD):	
double-eagles, eagles, and half-eagles, nominal value of coinage of, during the year....	XXXIV
where executed during the year.....	XXXIV
COINS (SILVER):	
increase of, compared with the previous year.....	XXXV
nominal value of coinage of, during the year.....	XXXIV
where executed during the year.....	XXXIV
standard dollar, amount of, coined during the year.....	XXXIV
increase of coinage of, for the year ended November 1, 1884.....	XXXIII
in circulation and in the vaults, respectively.....	XXIX, XXXIII
silver and average cost of, purchased for coinage of, during the year.....	XXXV
table showing the amount of, coined, on hand, and outstanding at the close of each year since the resumption of coinage of.....	XXXIX
no demand for.....	XXXII
how a suspension of its coinage would affect the market value of.....	XXXIII
dangers to be apprehended from continued coinage of.....	XXIX-XXXIII
should perform the function of the one and two-dollar United States notes.....	XLI
COINS (FRACTIONAL SILVER):	
estimated amount of, in the country and held in the Treasury, respectively.....	XXXVI
their history, and necessity for the recoinage of.....	XXXVI, XXXVII
COINS (MINOR):	
amount of each denomination of coined, and where executed, during the year.....	XXXIV
nominal value of coinage of, during the year.....	XXXIV
COINAGE:	
amount of, executed at the different mints, during the year.....	XXXIV
decrease in receipts from profits on, compared with the previous year.....	III, V
actual and estimated receipts from profits on, for the fiscal year ending June 30, 1885.....	VI
estimated receipts from profits on, for the fiscal year ending June 30, 1886.....	XXXV
standard silver dollar, amount of bullion bought and used for, during the year.....	XXXVIII
COIN VAULTS, attention invited to crowded condition of.....	XXXVIII
COMMISSION ON FOREIGN TRADE AND TAXATION, creation of, recommended, and suggestions regarding composition and duties of.....	XII, XVI
CONSULAR FEES. (See Fees, fines, &c.)	
CONTAGIOUS DISEASES:	
efforts of the Department to prevent the introduction of, into the country, during the year.....	LIV, LV
an examination of the methods employed by enlightened nations for carrying out quarantine measures against the introduction of, recommended.....	LV
COTTON, AND MANUFACTURES OF:	
value of exports and imports of, respectively, during the year.....	XX, XXI
decrease in value of imports of, compared with the previous year.....	XLIV
CUSTOM FEES. (See Fees, fines, &c.)	
CUSTOMS REFUNDS. (See Refunding of duties.)	
CUSTOMS REVENUE:	
decrease in receipts from, compared with the previous year.....	III, IV, XLIII, XLIV
actual and estimated receipts from, for the fiscal year ending June 30, 1885.....	V
estimated receipts from, for the fiscal year ending June 30, 1886.....	VI, VII, VIII
estimated expenditures on account of collecting the, for the fiscal year ending June 30, 1886.....	VII
general discussion of the subject of.....	X-XX
the main reliance of the Government for current expenses and reduction of the national debt.....	XV
raw materials to be used in manufactures, existing duties upon, should be removed.....	XVII
undervaluation of invoices the most serious obstacle to the honest collection of.....	XLV
frauds upon.....	XLV
DEBT. (See Public debt.)	
DEPARTMENT OF JUSTICE, estimated expenditures on account of the, for the fiscal year ending June 30, 1886.....	VII
DEPOSITS, CERTIFICATES OF:	
amount of surplus revenue applied to the redemption of, during the year.....	IV
outstanding on October 31, 1884.....	XXXII
DEPOSITS OF BULLION, &c., decrease in receipts on account of, compared with the previous year.....	V
DISTILLED SPIRITS:	
increase in receipts from tax on, compared with the previous year.....	XLVI
quantity of, produced and deposited in warehouse, compared with the two previous years.....	XLVI, XLVII
methylated, domestic, recommended that provision be made for use of, free of tax, to encourage manufactures.....	XVII

	Page.
DISTRICT OF COLUMBIA:	
receipts from revenues of the, during the year	III
actual and estimated receipts from revenues of the, for the fiscal year ending June 30, 1885	V, VI, LX
estimated receipts from revenues of the, for the fiscal year ending June 30, 1886	VI
expenditures on account of the, during the year	VI, LX
actual and estimated expenditures on account of the, for the fiscal year ending June 30, 1885	VI
estimated expenditures on account of the, for the fiscal year ending June 30, 1886	VII
amount of the bonded indebtedness of the, retired through the operation of the sinking-fund, and amount of interest saved thereby	LX
DOLLAR, SILVER. (See Silver coins.)	
DOLLARS (SILVER) AND BULLION , amount of, in the Treasury, on October 1, 1884	XXXII
DONATIONS TO LIQUIDATE THE PUBLIC DEBT , decrease in receipts on account of, compared with the previous year	III, IV
DUTIES, CUSTOMS. (See Customs revenue.)	
DUTIES ON IMPORTS. (See Customs revenue.)	
EXECUTIVE DEPARTMENTS OF THE GOVERNMENT , estimates of expenditures on account of the, for the fiscal year ending June 30, 1886	VI, VII
EXPENDITURES OF PUBLIC MONIES:	
ordinary, itemized, during the year	III, IV
net decrease of, compared with the previous year	V
items which show increase and decrease of, respectively, compared with the previous year	V
on account of the District of Columbia, during the year	IV, LX
foreign intercourse, during the year	III
immigration fund, during the year	XLIX
Indian affairs, during the year	III
payment of interest on the public debt, during the year	IV
Life-Saving Service, during the year	LII
Marine Hospital Service, during the year	LIII
pensions, during the year	III
public buildings, during the year	LVIII
Revenue-Marine Service, during the year	LI, LII
Steamboat Inspection Service, during the year	LV, LVI
actual and estimated, itemized, for the fiscal year ending June 30, 1885	VI
estimated, itemized, for the fiscal year ending June 30, 1886	VI, VII
EXPORTS OF MERCHANDISE:	
decrease in value of, compared with the previous year	XIX
excess over imports of, compared with the previous year	XIX
value and percentage of, carried in American and foreign vessels, respectively, during the year	XXV
value of American and foreign, respectively, during the year	XX
kind and value of, to Brazil, for the last twenty years	XVIII, XIX
value of, during the first three months of the year, compared with the same period of the present year	XXI
the appointment of a commission to consider how an increase of, can be brought about, recommended	XII, XVI
FEES, FINES, &C.:	
fees, consular, decrease in receipts from, compared with the previous year	V
actual and estimated receipts from, for the fiscal year ending June 30, 1885	V
estimated receipts from, for the fiscal year ending June 30, 1886	VI
customs, decrease in receipts from, compared with the previous year	III, V
actual and estimated receipts from, for the fiscal year ending June 30, 1885	V
estimated receipts from, for the fiscal year ending June 30, 1886	VI
internal-revenue, decrease in receipts from, compared with the previous year	XLVI
letters-patent and lands, increase in receipts from, compared with the previous year	III, V, VI
FERMENTED LIQUORS , increase in receipt from tax on, compared with the previous year	XLVI
FINES. (See Fees, fines, &c.)	
FISHERIES, PRODUCTS OF THE , value of exports of, compared with the previous year	XX
FLAX, HEMP, JUTE, &C., AND MANUFACTURES OF , decrease in value of imports of, compared with previous year	XXI, XLIV
FOREIGN INTERCOURSE:	
expenditures on account of, during the year	III
estimated expenditures on account of, for the fiscal year ending June 30, 1886	VII
FOREIGN TRADE:	
number and tonnage of American merchant vessels engaged in the, during the year	XXIV
amount of, with Brazil, during the year	XIV, XV
how shall it be increased?	XII-XX
the restoration of our shipping interests an important factor in the extension of	XXIII, XXIV
the appointment of a commission to ascertain the best method of removing the obstructions to, recommended	XII-XVI
FORESTS, PRODUCTS OF THE , value of exports of, compared with the previous year	XX
FORTIFICATIONS. (See Military Establishment.)	
FRACTIONAL SILVER COINS:	
estimated amount, in the country, and held by the Treasury, respectively	XXXVI
their history, and necessity for recoinage of	XXXVI, XXXVII
GIN , increase in production of, compared with the previous year	XLVI
GOLD CERTIFICATES:	
amount of, outstanding, on October 31, 1884	XXXII
table showing amount and denominations of, issued, redeemed, and outstanding, on November 1, 1883, and 1884, respectively	XL
GOLD , production of, diminishing	XXXIII
GOLD BULLION , value of, manufactured into bars, and issued, during the year	XXXIV, XXXV

	Page.
GOLD COIN AND BULLION:	
increase in amount of, compared with the previous year.....	XXXV
amount of, in the Treasury, on October 31, 1884.....	XXXII
no surplus of, in the Treasury.....	XXII
amount of, that should be held in the Treasury for redemption purposes.....	XXXI
GOLD COINS:	
where executed during the year.....	XXXIV
eagles, double-eagles, and half-eagles, nominal value of, coined, during the year.....	XXXIV
half and quarter eagles, coinage of, should be increased, and why.....	XXXIV
GOLD AND SILVER, comparative tabular statement showing the estimated production of, for the last ten years.....	XXXV
GOLD AND SILVER COIN AND BULLION:	
value of imports of, during the year.....	XXI
value of exports of, compared with the previous year.....	XX
GOLD AND SILVER COINS, both necessary for a circulating medium.....	XXIX
GOLD AND SILVER DOLLARS, comparative value of, in the country for many years.....	XXIX, XXX
GOODS, MANUFACTURED:	
value of exports of, compared with the previous year.....	XX
a plethora of, in the country, cause of, and how to prevent it.....	XII-XX
a commission recommended to ascertain what stands in the way of an increase of exportation of.....	XII-XVI
GOVERNMENT PROPERTY:	
increase in receipts from proceeds of sales of, compared with the previous year.....	III, V
actual and estimated receipts from proceeds of sales of, for the year ending June 30, 1885.....	V
estimated receipts from proceeds of sales of, for the year ending June 30, 1886.....	VI
HALL OF RECORDS, a suitable building for the storage of files and records of the several Departments of the Government, recommended to be constructed.....	LIX
HARBOR IMPROVEMENTS. (See Military establishment.)	
HAWAIIAN GOVERNMENT, silver coins executed for the, at the San Francisco mint.....	XXXIV
HEMP, FLAX, JUTE, &c., AND MANUFACTURES OF, decrease in value of, compared with the previous year.....	XX, XLIV
HIDES AND SKINS, value of imports of, during the year.....	XXI
HOT WINES, decrease in production of, compared with the previous year.....	XLVII
HOT SPRINGS RESERVATION, increase in receipts from, compared with the previous year.....	V
IMMIGRATION:	
ports at which commissioners of, are exercising their functions.....	XLVIII
no contracts with State commissioners of, made during the year, and why.....	XLVII, XLVIII
tables showing the number and nationality of immigrants who arrived in the several customs districts during the year.....	L
review of operations under the law relating to, and changes recommended.....	XLVII, XLVIII, XLIX
recommended that authority be given to boards of commissioners of, to designate places at which immigrants shall be examined.....	XLVIII
commissioners of, or their representatives, be allowed equal privileges with the agents of vessels in respect to boarding.....	XLIX
power be conferred on the Secretary of the Treasury to designate collectors of customs, or their deputies, to act as commissioners of.....	XLVIII
a special penalty be prescribed for the violation of the immigrant act in regard to the landing of passengers, the money so collected to be made a part of the immigrant fund.....	XLVIII, XLIX
IMMIGRANT FUND, receipts and expenditures on account of, during the year.....	III, XLIX
IMPORTS OF MERCHANDISE:	
decrease in value of, compared with the previous year, and the cause of.....	VIII, XIX, XLIV
principal articles of, during the year.....	XXI
value of, for the three months ended September 30, 1883, compared with the same period of the present year.....	XXI
average rate of duty on, compared with the previous year.....	XLIV
kind and values of, from Brazil, for the last twenty years.....	XVIII, XIX
value and percentage of, carried in American and foreign vessels, respectively, during the year.....	XXV
INDEPENDENT TREASURY OFFICES, amount of public money deposited in, during the year.....	XXXVIII
INDIAN AFFAIRS:	
decrease in expenditures on account of, compared with the previous year.....	III, V
actual and estimated on account of, for the year ending June 30, 1885.....	VI
estimated expenditures on account of, for the year ending June 30, 1886.....	VII
INDIAN LANDS, increase in receipts on account of, compared with the previous year.....	V
INDIAN TRUST-FUND, decrease in receipts on account of, compared with the previous year.....	V
INTEREST, PACIFIC RAILWAY COMPANIES:	
decrease in receipts from repayments of, compared with the previous year.....	III, V
actual and estimated receipts from repayments of, for the year ending June 30, 1885.....	V
estimated receipts from repayments of, for the year ending June 30, 1886.....	VI
INTEREST, PUBLIC DEBT:	
decrease in expenditures on account of payments of, compared with the previous year.....	IV, V
actual and estimated expenditures on account of payments of, for the year ending June 30, 1885.....	VI
estimated expenditures on account of payments of, for the year ending June 30, 1886.....	VII
amount of annual reduction in.....	IX
amount and average rate paid, in coin and currency, respectively, since 1865.....	XXVII, XXVIII, XXIX
INTERNAL-REVENUE:	
decrease in receipts from, compared with the previous year.....	III, IV, XLVI
actual and estimated receipts from, for the year ending June 30, 1885.....	V
estimated receipts from, for the year ending June 30, 1886.....	VI
cost of collecting the, during the year.....	XLVI
estimated cost of collecting the, for the year ending June 30, 1885.....	XLVI
tax on whisky need only be continued.....	XXVII
INTERNAL-REVENUE REFUNDS. (See Refunding of duties.)	

	Page.
IRON AND STEEL, AND MANUFACTURES OF, decrease in value of imports of, compared with the previous year.....	XXI, XLIV
JAPANESE INDEMNITY-FUND, decrease in receipts on account of proceeds of, compared with the previous year.....	V
JUSTICE, DEPARTMENT OF, estimated expenditures on account of, for the year ending June 30, 1886.....	VII
JUTE, FLAX, HEMP, &c., AND MANUFACTURES OF, decrease in value of imports of, compared with the previous year.....	XXI, XLIV
LANDS, PUBLIC:	
amount of receipts from sales and surveys of, during the year.....	III
increase in receipts from sales of, compared with the previous year.....	V
decrease in receipts from surveys of, compared with the previous year.....	IV
actual and estimated receipts from sales and surveys of, for the year ending June 30, 1885.....	V
estimated receipts from sales and surveys of, for the year ending June 30, 1886.....	VI
LEGISLATION RECOMMENDED:	
contagious diseases; to protect our country from the introduction of, through its foreign commerce.....	LIV, LV
hall of records; to authorize the construction of a suitable building for the safe and convenient storage of the files and records of the several Departments of the Government.....	LIX
immigration; to confer discretionary power on the Secretary of the Treasury to designate collectors of customs, or their deputies, to act as commissioners of.....	XLVIII
give specific authority to boards of, to designate places at which immigrants shall be examined.....	XLVIII
prescribe a penalty, for the violation of the immigrant act in regard to the landing of passengers, the money so collected to be a made part of the immigrant fund.....	XLVII, XLIX
allow commissioners of, or their representatives, equal privileges with the agents of vessels in respect to boarding.....	XLIX
manufactured goods; to authorize the appointment of a commission to ascertain how an increase in the exportation of, may be obtained.....	XII
Marine-Hospital Service; to authorize the purchase of the "Seaman's Retreat," property on Staten Island, N. Y., for a marine hospital for the port of New York.....	LIV
establish a "National Snug Harbor" for disabled seamen.....	LIV
provide for the physical examination of seamen before shipping.....	LIV
Revenue-Marine Service; to authorize the construction of a vessel suitable for cruising in Alaskan waters.....	LII
authorize the construction of a vessel suitable for duty in New York Harbor.....	LII
authorize the rebuilding of the steamer "Crawford," for service in southern waters.....	LI
National banks; to repeal the tax on circulation of.....	XLII
increase the issue of notes of, to the face value of the bonds deposited.....	XLII
authorize the acceptance of 3.65 bonds of the District of Columbia, as security for circulation of.....	XLII
LEGISLATIVE BRANCH OF THE GOVERNMENT, estimated expenditures on account of, for the year ending June 30, 1886.....	VI, VII
LETTERS-PATENT. (See Fees, fines, &c.)	
LIFE-SAVING SERVICE:	
operations of the, during the year.....	LII, LIII
expenses of maintaining the, during the year.....	LIII
stations established and rebuilt, respectively, during the year, and those now in course of construction.....	LIII
number of stations in commission, and number of disasters to vessels within scope of; number of persons on board such vessels, with proportion of lives lost and saved; number of shipwrecked persons succored and relieved; value of property involved, with proportion of lost and saved; and number of vessels totally lost.....	LII, LIII
LIGHT-HOUSE ESTABLISHMENT:	
expenditures on account of the, during the year.....	IV
actual and estimated expenditures on account of the, for the year ending June 30, 1885.....	VI
operations of the, during the year.....	LVI, LVII
increase in number of light stations, compared with the previous year.....	LVI, LVII
an electric light established at Hell Gate, New York Harbor.....	LVII
mineral oil used as an illuminant.....	LVII
a special building needed for museum, laboratory, and archives of, and an appropriation for same recommended.....	LVII
LIQUORS, FERMENTED, increase in receipts from tax on, compared with the previous year.....	XLVI
MANUFACTURED GOODS:	
value of exports of, compared with the previous year.....	XX
a plethora of, in the country, cause of, and how to prevent it.....	XII-XX
a commission recommended to ascertain what stands in the way of an increase of exportation of.....	XII
MARINE-HOSPITAL SERVICE:	
operations of the, during the year.....	LIII, LIV, LV
increase in receipts on account of the, compared with the previous year.....	V, LIII
expenditures on account of the, during the year.....	LIII
number of patients receiving relief, treated in hospitals and dispensaries, recovered, improved, remaining unaffected by treatment, and died, respectively, during the year.....	LIII
number of persons physically examined by officers of the, for entry into the merchant-marine, revenue-marine, life-saving, and light-house services, during the year.....	LIII

	Page.
MARINE HOSPITAL SERVICE—Continued.	
number of applicants for pilots' licenses examined by surgeons of the, during the year	LIII
and proportion of such applicants found color-blind.....	LIII
examinations for pilots should be extended to acuteness of vision and hearing.....	LIII, LIV
condition of buildings of.....	LV
tonnage-tax insufficient to support the, and an appropriation asked for.....	
an examination of the methods employed by enlightened nations for carrying out quar-	
antine measures against the introduction of contagious diseases, recommended.....	LIV, LV
renewal of former recommendations for the establishment of a "National Snug Harbor,"	
and for the purchase of the "Seamen's Retreat" property on Staten Island, for a ma-	
rine hospital for the port of New York.....	LIV
MELADA. (See Sugar, and manufactures of.)	
MERCHANDISE:	
imports and exports of, compared with the previous year....VIII, XVIII, XIX, XX, XXI, XLIV	
imports and exports of, respectively, for the three months ended September 30, 1883,	
compared with the same period of the present year.....	XXI
average rate of duty on imports of, during the year, compared with the previous year.	XLIV
comparative value and percentage of, carried in American and foreign vessels, respec-	
tively, during the year.....	XXV
MILITARY ESTABLISHMENT:	
increase in receipts on account of sales of barracks and small arms, compared with the	
previous year.....	V
expenditures on account of the, during the year.....	III
actual and estimated expenditures on account of the, for the year ending June 30, 1885.	VI
estimated expenditures on account of the, for the year ending June 30, 1886.....	VII
MINERAL OIL:	
value of exports of, during the year.....	XX
used as an illuminant in light-houses.....	LVII
MINES, yield of precious metals by, during the year.....	XXXV
MINING, PRODUCTS OF, value of exports of, compared with the previous year.....	XX
MINOR COINS:	
amount of each denomination of, coined, and where, during the year.....	XXXIV
nominal value of coinage of, during the year.....	XXXIV
MINT, CARSON, both gold and silver coined at, during the year.....	XXXIV
MINT, NEW ORLEANS, standard dollars only coined at, during the year.....	XXXIV
MINT, PHILADELPHIA, chiefly occupied in coining silver and minor coins, during the year..	XXXIV
MINT, SAN FRANCISCO:	
larger part of gold coinage executed at, during the year.....	XXXIV
coinage executed at, for the Hawaiian government.....	XXXIV
amount of standard silver dollars in the vaults of.....	XXXVIII
MONETARY TRANSACTIONS OF THE GOVERNMENT, through whom conducted, during the	
year.....	XXXVII, XXXVIII
MONEYS (PUBLIC), RECEIPTS OF. (See Receipts of public moneys.)	
MONETARY (PUBLIC), EXPENDITURES OF. (See Expenditures of public moneys.)	
NATIONAL BANKS:	
decrease in receipts from tax on circulation and deposits of, compared with the previ-	
ous year.....	III, IV
actual and estimated receipts from tax on circulation and deposits of, for the year end-	
ing June 30, 1885.....	V
estimated receipts from tax on circulation and deposits of, for the year ending June 30,	
1886.....	VI
decrease of circulation of, during the year.....	XLII
amount of circulation of, based upon 3 per cent. bonds.....	XLII
number of, whose corporate existence had expired, were extended, and placed in volun-	
tary liquidation, respectively, during the year.....	XLII
and aggregate capital of which have failed during the year.....	XLI, XLII
organized, gone into voluntary liquidation, and placed in the hands of receivers, respec-	
tively, since the organization of the system of.....	XL
location and capital of, organized, during the year ended November 1, 1884.....	XLI
new, amount of circulating notes issued to.....	XLI
in operation on November 1, 1884.....	XLI
amount of aggregate capital of, on October 1, 1884.....	XLI
amount of public moneys deposited in, on October 31, 1884.....	XXXII
aggregate capital of, whose corporate existence will expire in 1885.....	XLII
reference to creation of system of, and commendation of its workings.....	XLI, XLIII
the acceptance of 3.65 bonds of the District of Columbia as security for circulation of,	
recommended.....	XLII
measures for relief of, recommended.....	XLII, XLIII
an increase of the issue of notes of, amounting to the face value of bonds deposited by,	
recommended.....	XLII
repeal of tax on circulation of, recommended.....	XLII
NATIONAL BANK DEPOSITORIES, amount of public moneys deposited in, during the year....	XXXVIII
NATIONAL-BANK NOTES:	
amount of, outstanding, on October 31, 1884.....	XXXII
amount of, issued to new banks.....	XLI
amount of United States bonds held by the Treasury, to secure circulation of, on Octo-	
ber 1, 1884.....	XLI, XLII
NATIONAL-BANK REDEMPTION AGENCY, increase in receipts on account of reimbursements	
by, compared with the previous year.....	V
NAVAL ESTABLISHMENT:	
increase in receipts on account of sales of condemned vessels, compared with the prev-	
ious year.....	III, V
increase in expenditures on account of the, compared with the previous year.....	III, V
actual and estimated expenditures on account of the, for the year ending June 30, 1885.	VI
estimated expenditures on account of the, for the year ending June 30, 1886.....	V, VII
NAVIGATION, BUREAU OF, organization, duties, and operations of.....XXV, XXXVI, XXXVII	
NBAT CATTLE, control of quarantine of, now in charge of the Department of Agriculture..XLIV, XLV	

	Page.
NEW ORLEANS MINT:	
standard silver dollars only coined at, during the year.....	XXXIV
NOTES, NATIONAL-BANK: (See National-bank notes.)	
NOTES, UNITED STATES:	
amount of, in the Treasury, and outstanding, on October 31, 1884.....	XXXII
amount of gold that should be reserved for the redemption of.....	XXXI
attention directed to the need of an appropriation for transportation to the Treasury Department, for redemption, of worn-out notes.....	XL
five-dollar, should be gradually retired from circulation.....	XXXIV
one and two dollar, amount of, in circulation.....	XXXIV
demand for, greater than the supply.....	XL, XLII
functions of, would be better performed by the silver dollar.....	XLI
withdrawal of, from circulation, recommended.....	XXXIII, XXXIV
OIL, MINERAL:	
value of exports of, during the year.....	XX
used as an illuminant in light-houses.....	LVII
OREGON WAR DEBT, amount of surplus revenue applied to the redemption of, during the year.....	IV
PACIFIC RAILWAY COMPANIES:	
decrease in receipts from repayments of interest by, and sinking-fund of, compared with the previous year.....	III, V
actual and estimated receipts from repayments of interest by, and sinking-fund of, for the year ending June 30, 1885.....	V
estimated receipts from repayments of interest by, and sinking-fund of, for the year ending June 30, 1886.....	VI
modification of law relating to transportation services for the Government by, recommended.....	LX
PENALTIES, FINES, AND FORFEITURES. (See Fees, fines, &c.)	
PENSIONERS:	
decrease in expenditures on account of payments to, compared with the previous year.....	III, V
actual and estimated expenditures on account of payments to, for the year ending June 30, 1885.....	VI
estimated expenditures on account of payments to, for the year ending June 30, 1886.....	VII
PHILADELPHIA MINT, chiefly occupied in coining silver and minor coins during the year.....	XXXIV
PILOTAGE, system of, should be made uniform.....	XXVII
POST-OFFICE PROPERTY, NEW YORK, decrease in receipts on account of proceeds of sales of, compared with the previous year.....	IV, V
POSTAL SERVICE, estimated expenditures on account of the, for the fiscal year ending June 30, 1886.....	VII
PRECIOUS METALS, production of, during the year.....	XXXV
PROFITS ON COINAGE, decrease in receipts from, compared with the previous year.....	III, V
PROPERTY. (See Government property.)	
PROVISIONS, value of exports of, during the year.....	XX
PUBLIC BUILDINGS:	
expenditures on account of, during the year.....	IV, LVIII
actual and estimated expenditures on account of, for the year ending June 30, 1885.....	IV
number of, commenced, completed, &c., during the year.....	LVIII
conditions which operate to the disadvantage of the Government in the construction of, and remedies suggested.....	LVIII, LIX
PUBLIC DEBT:	
amount of, on November 1, 1884.....	XXVIII
decrease in expenditures on account of payments of interest on the, compared with the previous year.....	IV, V
actual and estimated expenditures on account of payments of interest on the, for the fiscal year ending June 30, 1885.....	VI
estimated expenditures on account of payments of interest on the, for the year ending June 30, 1886.....	VII
decrease in receipts from private donations to liquidate the, compared with the previous year.....	III, VI
reduction of, since 1865, when it reached its highest point, and average rate of interest paid on, in coin and currency, respectively.....	XXVII, XXVIII, XXIX
changes in, during the year.....	IX
reduction in payment of interest on the, during the year.....	IX
no longer burdensome.....	XXXIX
sinking-fund, expenditures on account of the, during the year.....	IV
actual and estimated expenditures on account of the, for the year ending June 30, 1885.....	VI
estimated expenditures on account of the, for the year ending June 30, 1886.....	VII
PUBLIC LANDS:	
amount of receipts from sales and surveys of, during the year.....	III
increase in receipts from sales of, compared with the previous year.....	V
decrease in receipts from surveys of, compared with the previous year.....	IV
actual and estimated receipts from sales and surveys of, for the year ending June 30, 1885.....	V
estimated receipts from sales and surveys of, for the year ending June 30, 1886.....	VI
PUBLIC MONEYS, RECEIPTS OF. (See Receipts of public moneys.)	
PUBLIC MONEYS, EXPENDITURES OF. (See Expenditures of public moneys.)	
PUBLIC WORKS, estimated, itemized, expenditures on account of, for the year ending June 30, 1886.....	VII
QUARANTINE OF NEAT-CATTLE, now in charge of the Department of Agriculture.....	XLIV, XLV
RAILWAY COMPANIES. (See Pacific railway companies.)	
RAILWAY MATERIAL, increase in receipts on account of sales of, compared with the previous year.....	V
RECEIPTS OF PUBLIC MONEYS:	
ordinary, itemized, from all sources, during the year.....	III
net decrease in, compared with the previous year.....	IV, V

RECEIPTS OF PUBLIC MONETIES—Continued.

items which show increase and decrease of, respectively, compared with the previous year	V, VI
actual and estimated, itemized, for the year ending June 30, 1885	V, VI
estimated, itemized, for the year ending June 30, 1886	VI, VII, VIII
where deposited during the year	XXXVIII
on account of customs, during the year	III, XLIII, XLIV
consular fees, &c., during the year	III
District of Columbia, during the year	III, LX
immigrant fund, during the year	III, XLIX
Indian trust fund, during the year	III
internal-revenue, during the year	III, XLVI
Marine hospital Service, during the year	LIII
Pacific railway companies, during the year	III
profits on coinage, during the year	III
public debt, during the year	III
public lands, during the year	III
sales of naval vessels, during the year	III
Soldier's Home, during the year	III
Steamboat Inspection Service, during the year	LV
tax on national banks, during the year	III
RECORDS, HALL OF, the construction of a suitable building for the storage of the files and records of the several Departments of the Government, recommended	LIX
REDEMPTION OF UNITED STATES BONDS. (See United States bonds.)	
REFUNDING CERTIFICATES:	
amount of outstanding	IX
surplus revenue applied to the redemption of during the year	IV
converted into four-per-cent. bonds since November 1, 1883	IX
REFUNDING OF DUTIES (customs, internal revenue, lands, &c.), estimated expenditures on account of, for the year ending June 30, 1886	VII
REVENUES:	
receipts from, itemized, during the year	III
actual and estimated, for the year ending June 30, 1885	V
estimated, for the year ending June 30, 1886	VI, VII, VIII
expenditures on account of collecting the, during the year ending June 30, 1886	IV
actual and estimated, for the year ending June 30, 1885	VI, XLVI
estimated, for the year ending June 30, 1886	VII
REVENUE, SURPLUS:	
amount of, and how applied, during the year	IV
estimated, for the year ending June 30, 1885	VI
for the year ending June 30, 1886	VII, VIII
REVENUE-MARINE SERVICE:	
expenditures on account of the, during the year	LI
operations of the, during the year	L, LI, LII
number of vessels in the, and where and how employed during the year	L, LI, LII
number of miles cruised by vessels of, during the year	LI
number of merchant vessels boarded, found violating law (with amount of fines incurred), and assisted in distress, respectively, during the year	LI
number of vessels repaired and built during the year	LI
number of persons saved from drowning on imperiled merchant vessels by the, during the year	LI
attention invited to recommendation in former reports in respect to the construction of a vessel suitable for cruising in Alaskan waters	LII
recommended that \$50,000 be appropriated to build a vessel suitable for duty in New York harbor	LII
recommended that \$70,000 be appropriated to rebuild the steamer Crawford for service in southern waters	LI
RIVER IMPROVEMENTS. (See Military Establishment.)	
RUM, decrease in production of, compared with the previous year	XLVII
SAILING VESSELS, number and tonnage of, built and documented, during the year	XXXV
SALES OF GOVERNMENT PROPERTY. (See Government property.)	
SALES OF NAVAL VESSELS. (See Naval Establishment.)	
SALE OF PUBLIC LANDS. (See Public lands.)	
SAN FRANCISCO MINT:	
larger part of the gold coinage executed at the, during the year	XXXIV
coinage executed at the, for the Hawaiian government	XXXIV
amount of standard silver dollars in vaults of the	XXXVIII
SEAL ISLANDS, decrease in receipts from rent of, compared with the previous year	V
SEAL-SKINS:	
decrease in receipts on account of tax on, compared with the previous year	V
number of, taken by the Alaska Commercial Company during the year	LX
SEAMEN:	
destitute, inadequacy of compensation allowed masters of vessels for bringing home ..	XXVI
effects of operation of law prohibiting payment of advance wages to	XXVI
attention called to the importance of establishing a training school for	XXVII
SHIPPING INTERESTS:	
review of, and suggestions concerning	XXI-XXVII
burdens on, somewhat lightened, and placed on a better footing, by the provisions of the new shipping act	XXVI, XXVII
SILK, AND MANUFACTURES OF, decrease in value of imports of, compared with the previous year	XXI, XLIV
SILVER CERTIFICATES:	
amount of outstanding, and amount to which they may be increased XXX, XXXII, XXXIX, XL issues and redemptions of, to November 1, 1884	XXXIX
dangers to be apprehended from continued issue of	XXIX-XXXIII
being receivable for duties, gives them an advantage over United States notes, and also prevents gold from coming into the Treasury	XXX, XXXI

	Page.
SILVER:	
nominal value of coinage of, during the year	XXXIV
production of, has reached its maximum	XXXIII
causes of present depression of	XXIX
SILVER BULLION , value of, manufactured into bars, and issued, during the year	XXXIV, XXXV
SILVER COIN AND BULLION , amount of, in the Treasury, on October 31, 1884	XXXII
SILVER COINS:	
increase of, compared with the previous year	XXXV
where executed during the year	XXXIV
standard dollar, amount of	
coined, during the year	XXXIV
increase of coinage of, for the year ended November 1, 1884	XXXIII
in circulation, and in the vaults, respectively	XXIX, XXXIII
silver, and average cost of, purchased for coinage of, during the year	XXXV
table showing the amount of coined, on hand, and outstanding, at the close of each year since the resumption of coinage of	XXXIX
no demand for	XXXII
how a suspension of coinage of, would affect the market value of	XXXIII
dangers to be apprehended from continued coinage of	XXIX-XXXIII
should perform the functions of the one and two-dollar United States notes	XLI
SILVER AND GOLD:	
value of imports of, during the year	XXI
estimated comparative table showing the production of, in the United States and the world for the last ten years	XXXV
both necessary for a circulating medium	XXIX
SILVER AND GOLD COIN AND BULLION:	
value of imports of, during the year	XXI
value of exports of, during the year, compared with the previous year	XX
SILVER AND GOLD DOLLARS , comparative value of, for many years	XXIX, XXX
SILVER AND GOLD COINS , both necessary for a circulating medium	XXIX
SINKING-FUND, PUBLIC DEBT:	
expenditures on account of the, during the year	IV
requirements of the, during the year	IV
actual and estimated expenditures on account of the, for the year ending June 30, 1885	VI
estimated expenditures on account of the, for the year ending June 30, 1886	VII
SINKING-FUND, DISTRICT OF COLUMBIA:	
amount of bonded indebtedness retired through the operation of the, and amount of reduction in annual interest charge thereby	LX
SINKING-FUND, PACIFIC RAILWAY COMPANIES:	
increase in receipts on account of the, compared with the previous year	III, V
amount of, on November 1, 1884, and suggestions respecting a more judicious investment of	LIX
actual and estimated receipts on account of the, for the year ending June 30, 1885	V
estimated receipts on account of the, for the year ending June 30, 1886	VI
SIRUPS. (See Sugar, and manufactures of.)	
SKINS AND HIDES , value of imports of, during the year	XXI
SOLDIERS' HOME FUND , increase of receipts on account of, compared with the previous year	III, V
SOUTH AMERICAN STATES , commerce with	XIV, XV, XIX
SPECIE , imports and exports of, compared with the previous year	XIX, XX
SPIRITS, DISTILLED:	
increase in receipts from tax on, compared with the previous year	XLVI
quantity of, produced and deposited in warehouse, compared with previous year	XLVI, XLVII
methylated, domestic, recommended that provision be made for use of, free of tax, to encourage manufactures	XVII
SPIRITS, COLOGNE, AND PURE NEUTRAL , increase in production of, compared with the previous year	XLVII
SPIRITS AND WINES , decrease in value of imports of, compared with the previous year	XLIV
STATISTICS, BUREAU OF , special attention invited to report of Chief of the, on operations under the new tariff act	XLIV
STEAMBOAT-INSPECTION SERVICE:	
receipts and expenditures on account of the, during the year	LV
excess of expenditures over receipts, during the year	LV
increase in number of steamers inspected, and officers licensed, compared with the previous year	LV
decrease in tonnage of steamers inspected, compared with the previous year	LV
number of accidents to steam-vessels, lives lost on such vessels, and cause of, during the year	LVI
foreign passenger steamers, number of, and ports where inspected, during the year	LVI
expenses on account of inspection of, during the year	LVI
STEAM VESSELS , number and tonnage of, built and documented, during the year	XXV
STEEL AND IRON, AND MANUFACTURES OF , decrease in value of imports of, compared with the previous year	XXI, XLIV
SUGAR, AND MANUFACTURES OF:	
increase in value of imports of, compared with the previous year	XXI, XLIV
imports of, from Brazil	XIX
SURPLUS REVENUE. (See Revenue, surplus.)	
SURVEYS OF PUBLIC LANDS. (See Public lands.)	
TARIFF. (See Customs-revenue.)	
TAXATION AND TARIFF:	
review of, and suggestions regarding	X-XX
internal-revenue tax, except that on whisky, need not be continued	XVII
relief from present burden of, urgently demanded	XVI, XVII
TAX ON NATIONAL BANKS. (See National banks.)	

	Page.
TOBACCO, AND MANUFACTURES OF:	
decrease in receipts from tax on, compared with the previous year	XLVI
decrease in value of imports of, compared with the previous year	XLIV
tax upon, should be removed	XVII
TONNAGE OF AMERICAN MERCHANT VESSELS:	
amount of, at the close of the year	XXIV, XXV
amount and rig of, built and documented, during the year	XXIV, XXV
TONNAGE-TAX, reduction of receipts from, under the operations of the new shipping act	XXVI, XXVII
TRADE-DOLLAR, does not perform the function for which created, and should no longer be tolerated	XXXVII
TRADE, FOREIGN, how shall it be increased?	XII-XX
TREASURY OF THE UNITED STATES, statement of the liabilities and assets of, on October 31, 1884	XXXII
TREASURY DEPARTMENT, estimated expenditures on account of the, for the year ending June 30, 1886	VII
TRUST-FUND, INDIAN, decrease in receipts on account of, compared with the previous year	III, V
UNITED STATES BONDS:	
redemptions and cancellations of, in detail, for the twelve months ended October 31, 1884	VIII, IX
amount of, converted into refunding certificates since November 3, 1883	IX
held by the Treasury, to secure the circulation and deposits of national banks, on October 1, 1884	XLI, XLII
three per cent., amount of reduction of	XLII
called during the year	VIII
outstanding, on November 1, 1883	VIII
circulation of national banks based upon	XLII
four and four-and-a-half per cent., market price of, during the year	XLII
UNITED STATES NOTES:	
amount of, in the Treasury, and outstanding, respectively, on October 31, 1884	XXXII
amount of gold that should be reserved for the redemption of	XXXI
attention directed to the need of an appropriation for transportation to the Treasury Department, for redemption of worn-out notes	XL
five-dollar, should be gradually retired from circulation	XXXIV
one and two-dollar, amount of, in circulation	XXXIV
demand for, greater than the supply	XL, XLI
functions of, would be better performed by the silver dollar	XLI
withdrawal of, from circulation, recommended	XXXIII, XXXIV
VAULTS, COIN, attention invited to crowded condition of	XXXVIII
VESSELS, MERCHANT, OF THE UNITED STATES:	
amount of tonnage of, at the close of the year	XXIV
number, tonnage, and rig of, built and documented, during the year	XXIV, XXV
number and tonnage of, registered for the foreign trade, compared with the previous year	XXIV
number and tonnage of, enrolled and licensed for the coasting trade and fisheries, compared with the previous year	XXIV
value and percentage of merchandise imported and exported in, during the year	XXV
VESSELS, MERCHANT, FOREIGN, value and percentage of merchandise imported and exported in, during the year	XXV
VESSELS, NAVAL. (See Naval Establishment.)	
VESSELS, REVENUE-MARINE, OF THE UNITED STATES, number of, and services performed by, during the year	L, LI
WAR DEPARTMENT:	
decrease in expenditures on account of the, compared with the previous year	V
estimated expenditures on account of the, for the year ending June 30, 1886	VII
WHISKY, increase in production of, compared with the previous year	XLVI
WINES, HIGH, decrease in production of, compared with the previous year	XLVII
WINES AND SPIRITS, decrease in value of imports of, compared with the previous year	XLIV
WOOL, AND MANUFACTURES OF, decrease in value of, compared with the previous year	XXI, XLIV

TABLES ACCOMPANYING THE REPORT.

TABLE A.—Statement of the net receipts (by warrants) during the fiscal year ended June 30, 1884	3
TABLE B.—Statement of the net disbursements (by warrants) during the fiscal year ended June 30, 1884	4
TABLE C.—Statement of the issue and redemption of loans and Treasury notes (by warrants) for the fiscal year ended June 30, 1884	6
TABLE D.—Statement of the net receipts and disbursements (by warrants) for the quarter ended September 30, 1884	7
TABLE E.—Statement of outstanding principal of the public debt of the United States on the 1st of January of each year from 1791 to 1843, inclusive, and on the 1st of July of each year from 1844 to 1884, inclusive	8
TABLE F.—Analysis of the principal of the public debt of the United States from July 1, 1856, to July 1, 1884	10
TABLE G.—Statement of the receipts of the United States from March 4, 1789, to June 30, 1884, by calendar years to 1843, and by fiscal years (ended June 30) from that time	12
TABLE H.—Statement of the expenditures of the United States from March 4, 1789, to June 30, 1884, by calendar years to 1843, and by fiscal years (ended June 30) from that time	16
TABLE I.—Statement showing the condition of the sinking-fund from its institution in May, 1869, to and including June 30, 1884	20
TABLE K.—Statement showing the purchase of bonds on account of the sinking-fund during each fiscal year from its institution in May, 1869, to and including June 30, 1884	26
TABLE L.—Statement showing the annual appropriations made by Congress for each fiscal year from 1874 to 1884, inclusive, together with the coin value of such appropriations computed upon the average price of gold for each year in question	30

	Page.
TABLE M.—Statement showing the amount of notes, silver certificates, and fractional silver coin outstanding at the close of each fiscal year from 1860 to 1884, inclusive.....	31
TABLE N.—Statement showing the outstanding principal of the public debt of the United States, June 30, 1884.....	32
TABLE O.—Statement of 30-year six per cent. bonds (interest payable January and July) issued to the several Pacific railway companies under the acts of July 1, 1862 (12 Statutes, 492), and July 2, 1864 (13 Statutes, 359).....	40
TABLE P.—Statement of United States bonds and other obligations received and issued by the office of the Secretary of the Treasury from November 1, 1882, to October 31, 1884.....	45
TABLE Q.—Statement of distinctive paper—silk-threaded fiber—manufactured, shipped, and delivered, for the fiscal year ended June 30, 1884.....	46
TABLE R.—Statement of distinctive paper—silk-threaded fiber—issued from the office of the Secretary of the Treasury to the Bureau of Engraving and Printing, and deliveries of the same, for national-bank currency, series of 1882, for fiscal year 1884.....	47
TABLE S.—Statement of distinctive paper—silk-threaded fiber—issued from the office of the Secretary of the Treasury to the Bureau of Engraving and Printing, and deliveries of the same, for national-bank currency, series of 1875, for fiscal year 1884.....	48
TABLE T.—Statement of distinctive paper—silk-threaded fiber—issued from the office of the Secretary of the Treasury to the Bureau of Engraving and Printing, and deliveries of the same, for the printing of (sundry money value) United States securities, for the fiscal year ended June 30, 1884.....	50
TABLE U.—Statement of United States securities unissued and mutilated, in process of printing, received by the office of the Secretary of the Treasury for final count, examination, and destruction, during the fiscal year ended June 30, 1884.....	51
TABLE V.—Statement of internal-revenue stamp paper—water-marked—manufactured, shipped, delivered, and balances, for the fiscal year ended June 30, 1884.....	52
TABLE W.—Statement of redeemed United States securities received by the office of the Secretary of the Treasury, for final count, examination, and destruction, during the fiscal year ended June 30, 1884.....	54
TABLE X.—Receipts and disbursements by the United States assistant treasurers during the fiscal year ended June 30, 1884.....	55

APPENDIX.

Report of the Supervising Special Agent.....	61
--	----

II.—REPORTS OF TREASURY OFFICERS.

Commissioner of Internal-Revenue.....	75-117
ABATEMENT CLAIMS.....	104
ALCOHOL:	
exported during the year, quantity of (4,100,791 gallons).....	110
increase (1,666,523 gallons) over previous year in production of.....	108
increase (163,886 gallons) over previous year in quantity of, remaining in warehouse at close of year.....	107
lost by casualty during the year, quantity of (35,386 gallons).....	110
lost by leakage or evaporation in warehouse during the year, quantity of (1,925 gallons) withdrawn for scientific purposes and use of United States during the year, quantity of (14,171 gallons).....	110
withdrawn for transfer to manufacturing warehouses during the year, quantity of (49,066 gallons).....	110
withdrawn from warehouse, tax-paid, during the year, quantity of (8,000,004 gallons).....	110
ASSESSMENTS:	
amount of, during the year, by States and Territories.....	117
amount of, in each class and in all classes for fiscal years 1883 and 1884 compared.....	116
reasons for increase or decrease in the amount of, in the several classes named during the year.....	117
BOURBON WHISKY:	
decrease (14,660,053 gallons) from previous year in quantity of, remaining in warehouse at close of year.....	107
exported during the year, quantity of (3,401,410 gallons).....	110
increase (234,587 gallons) over previous year in production of.....	108
lost by casualty during the year, quantity of (8,864 gallons).....	110
lost by leakage or evaporation in warehouse during the year, quantity of (2,649,758 gallons).....	110
withdrawn for transfer to manufacturing warehouses during the year, quantity of (1,640 gallons).....	110
withdrawn from warehouse, tax-paid, during the year, quantity of (17,492,895 gallons).....	110
withdrawn for scientific purposes and use of the United States during the year, quantity of (2,318 gallons).....	110
BOURBON AND RYE WHISKIES:	
large increase in leakage allowed during last two fiscal years over previous years due to increased withdrawals of.....	109
CIGARETTES:	
bonds given for exportation of, unaccounted for June 30, 1884, date of.....	115
exported and during the year accounted for, number of (83,569,985).....	115
exported and unaccounted for July 1, 1883, number of (5,144,000).....	114
exported and unaccounted for June 30, 1884, number of (7,817,500).....	115
number of, on which tax was paid during last two fiscal years compared.....	80
production of, during the calendar year 1883 (843,982,549).....	100
receipts from, during fiscal years 1883 and 1884 compared.....	79
removed for exportation during the year, number of (86,243,485).....	114
CIGARS:	
bonds given for exportation of, unaccounted for June 30, 1884, date of.....	115
exported and during the year accounted for, number of (1,729,450).....	115
exported and unaccounted for June 30, 1884, number of (72,050).....	115

Commissioner of Internal-Revenue—Continued.

Page.

CIGARS—Continued.

number of, on which tax was paid during last two fiscal years compared	80
production of, during calendar year 1883 (3,231,813,286)	100
receipts from, during last two fiscal years compared	79, 97
removed for export and unaccounted for July 1, 1883, number of (111,500)	114
removed for export during the year, number of (1,690,000)	114

CIGARS AND CIGARETTES:

exported and accounted for during the year, number of (85,299,435)	115
production of, during fiscal year 1884 (4,451,643,225)	99
production of, during fiscal year 1884 (504,071,145) greater than production in 1883	99
production of, in fiscal years 1882 and 1884 compared	97
receipts from, during the year (\$10,823,214.28)	79, 97
receipts from, during the year (\$7,001,975.60) less than in 1883	97
removed for consumption during the year, quantities of	80, 99
removed for export and unaccounted for July 1, 1883, number of (5,255,500)	114
removed for export and unaccounted for June 30, 1884, number of (7,889,550)	115
removed for export during the year, number of (87,933,485)	114
statement, relating to production of, during calendar year 1883, by States and Territories	100

CLERKS, MESSENGERS, AND JANITORS IN THE SEVERAL COLLECTION DISTRICTS:

number of, during fiscal year 1884 (192)	89
number of, during current fiscal year (180)	90
schedule of salaries of, during fiscal year 1884	89
schedule of salaries of, during current fiscal year	90

COLLECTIONS UNDER REPEALED LAWS THAT CANNOT BE APPORTIONED AMONG THE STATES AND TERRITORIES:

amount of, during the year (\$221,419.78)	80
---	----

COLLECTORS:

basis of recommendation of salaries of, for current fiscal year	88
number of, during fiscal year 1884 (84)	89
number of, after Executive order dated June 25, 1883, for consolidation of collection districts as subsequently modified has been carried out (85)	78, 90
scale of salaries of	88
schedule of salaries of, during fiscal year 1884	89
schedule of salaries of, during current fiscal year	90

COLLECTORS' OFFICES:

examination of, during the year	9
---------------------------------------	---

COLLECTORS, DEPUTY:

number of, during the fiscal year 1884 (1,001)	89
number of, during the current year (956)	90
schedule of salaries of, during the fiscal year 1884	89
schedule of salaries of, during current fiscal year	90

COLLECTION DISTRICTS:

reduction in number of, by order of the President, dated June 25, 1883, as subsequently modified from 126 to 85	78
---	----

COMMISSIONER:

report of, for fiscal year 1884 submitted	77
---	----

COMMISSIONER'S OFFICE:

aggregate of force in, recommended for the fiscal year 1886 (240 persons)	94
condition of	91
miscellaneous expenses of	83
officers, clerks, and employes thanked for faithful and efficient work done during the year	91
schedule of force in, recommended for the fiscal year 1886	93, 94
work performed by the several divisions in, during the year	91-93
COMPROMISE OFFERS RECEIVED AND ACCEPTED	86, 87

DIRECT TAX:

claims for purchase-money	103
claims for surplus	103
interest claims	103
letters received relating to, number of (773)	103
letters written relating to, number of (1,016)	103

DISTILLATION OF SPIRITS, ILLICIT:

statistics relating to operations for suppression of	85, 86
--	--------

DISTILLERIES:

distribution of, among the States and Territories	105
number of, operated during the year (4,738)	105
number of, registered during the year (4,956)	105

DISTILLERIES, FRUIT:

number of, operated during the year (3,653)	105
number of, registered during the year (3,658)	105

DISTILLERIES, GRAIN:

capacity of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
decrease in number of large distilleries registered during the year, accompanied by larger diminution in number operated	107
increase in number of, registered during last year over 1883 occurs in small distilleries	106
increase in number of small distilleries registered during the year not attended by corresponding increase in number operated	107
number of, in operation at the beginning of each month from July, 1883, to September, 1884	106
number of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
number of, operated during the year (1,078)	105
number of, registered and operated during last two fiscal years compared	106
number of, registered during the year (1,291)	105
proportion of the larger distilleries registered that were operated during fiscal years ended June 30, 1883 and 1884 (73 and 72 per cent., respectively)	106, 107
proportion of smaller distilleries registered that were operated during fiscal years ended June 30, 1883 and 1884 (90 and 86 per cent., respectively)	106

Commissioner of Internal-Revenue—Continued.

DISTILLERIES, GRAIN—Continued.	
spirit-producing capacity of, for each month from July, 1883, to September, 1884	106
will probably be difficult in some places to get suitable persons to accept assignments to, where pay is only \$2 per day	91
DISTILLERIES, GRAIN, IN TWENTY PRINCIPAL SPIRIT-PRODUCING DISTRICTS OF THE COUNTRY:	
capacity in use of, in operation at the beginning of each month from July, 1883, to September, 1884	105
number of, closed at the beginning of each month from July, 1883, to September, 1884	105
number of, in operation at the beginning of each month from July, 1883, to September, 1884	105
surveyed capacity of, closed at the beginning of each month from July, 1883, to September, 1884	105
surveyed capacity of, in operation at the beginning of each month from July, 1883, to September, 1884	105
DISTILLERIES, MOLASSES:	
capacity of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
number of, in operation at the beginning of each month from July, 1883, to September, 1884	106
number of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
number of, operated during the year (7)	105
number of, registered during the year (7)	105
spirit-producing capacity of, for each month from July, 1883, to September, 1884	106
DISTILLERIES, OTHER THAN FRUIT:	
capacity and number of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
number of, in operation at the beginning of each month during the year	106
spirit-producing capacity of, for each month during the year	106
spirit-producing capacity of, in operation September 1, 1880, 1881, 1882, 1883, and 1884	106
DISTILLERY SURVEYORS:	
number of, during the year (7)	90
DISTILLERY WAREHOUSES:	
summary of operations at, during the year	111
DRAWBACK:	
allowed on spirits, tobacco, snuff, cigars and cigarettes, fermented liquors, stills, chairs, and proprietary articles during the last two fiscal years, amount of	115
amount of, due and yet outstanding on proprietary articles estimated at about \$5,000	116
no allowance of, on proprietary articles, the tax on which was repealed by act of March 3, 1883, exported since July 1, 1883	116
FERMENTED LIQUORS:	
quantities of, on which tax was paid during the last two fiscal years compared	80
receipts from each source and aggregate receipts from all sources relating to, for last two fiscal years compared	79
receipts from the several sources relating to, for the first three months of the fiscal years 1884 and 1885 compared	81
FRAUDS UPON THE REVENUE:	
accounts of expenditures for discovery of, and punishment for, are filed in Register's office, rendered monthly, and pass through all accounting offices of the Treasury department	85
expenditures for discovery of, and punishment for, by collectors	84
similar expenditures by revenue agents	84
similar expenditures by collectors and revenue agents under appropriation of 1883 not before reported	84
rewards under Circular No. 99	84, 85
statement of expenditures from appropriation for discovery of, and punishment for, submitted	83, 84
total expenditures under appropriation (\$57,336.57)	84
GAUGERS:	
fees of, not to exceed \$5 per day	90
number of (800)	90
GIN:	
exported during the fiscal year 1884, quantity of (1,335 gallons)	110
increase (20,665 gallons) over previous year in quantity of, remaining in warehouse at close of the year	107
increase (95,956 gallons) over previous year in production of	108
lost by leakage or evaporation in warehouse during the year, quantity of (1,105 gallons)	110
withdrawn from warehouse, tax-paid, during the year, quantity of (618,619 gallons)	110
GRAPE BRANDY:	
exported and accounted for during the year, quantity of (332 gallons)	113
in warehouse July 1, 1883, and June 30, 1884, quantities of	113
loss of, by regauge, during the year, quantity of (15,846 gallons)	113
loss of, by regauge, during the last two fiscal years, quantities of, compared	114
produced and bonded during the last two fiscal years, quantities of, compared	114
produced and bonded during the year, quantity of (200,732 gallons)	113
removed for export and unaccounted for July 1, 1883, and June 30, 1884, quantities of	113
removed tax-paid during the year, quantity of (242,360 gallons)	113
transferred from one district to another during the year, quantities of	113
withdrawn by seizure during the year, quantity of	113
withdrawn tax-paid during the last two fiscal years, quantities of, compared	114
HIGH WINES:	
decrease (1,956,263 gallons) from previous year in production of	108
exported during fiscal year 1884, quantity of (6,485 gallons)	110
increase (203,102 gallons) over previous year in quantity of, remaining in warehouse at close of year	107
lost by casualty during the year, quantity of (38 gallons)	110
lost by leakage or evaporation in warehouse during the year, quantity of (7,409 gallons)	110
withdrawals of, from warehouse tax-paid during the year, quantity of (6,528,654 gallons)	110

Commissioner of Internal-Revenue—Continued.**INTERNAL REVENUE:**

aggregate receipts of, for first three months of fiscal years 1884 and 1885 compared	81
aggregate receipts of, during current fiscal year, anticipated reduction in, will result chiefly from two causes	78
aggregate receipts of, for fiscal years 1881, 1882, 1883, and 1884	78
amount of, collected and reported to the Commissioner during the year, by States and Territories	80
cost of collecting during the year, detailed statement of	82
cost of collecting during fiscal year 1883	82
estimated expenses of collecting, for fiscal year 1885	88
estimate of aggregate receipts of, for current fiscal year, under present laws (\$115,000,000)	78
percentage cost of collecting during the year about $\frac{1}{4}$ per cent.	82
receipts of, from the several objects of taxation during the first three months of the fiscal years 1884 and 1885 compared	81
receipts of, from the several objects of taxation during the last two fiscal years compared	79

LEGISLATION RECOMMENDED:

appropriating \$1,600 as salary for one stamp agent and \$900 for one counter	94
appropriating \$294,590 for salaries of officers, clerks, and employes in the office of the Commissioner for the fiscal year 1886	93
appropriating \$58,000 as deficiency for payment of storekeepers and gaugers during last fiscal year	82

MANUFACTURING WAREHOUSES:

alcohol withdrawn for transfer to, during the year, quantity of (49,066 gallons)	110
all kinds of spirits withdrawn for transfer to, during fiscal years 1883 and 1884, quantities of, compared	110
all kinds of spirits withdrawn for transfer to, during fiscal year 1884, quantity of (214,050 gallons)	110
bourbon whisky withdrawn for transfer to, during the year, quantity of (1,640 gallons). miscellaneous kinds of spirits withdrawn for transfer to, during the year, quantity of (1,219 gallons)	110
pure, neutral, or cologne spirits withdrawn for transfer to, during the year, quantity of (159,897 gallons)	110
rum withdrawn for transfer to, during the year, quantity of (415 gallons)	110
rye whisky withdrawn for transfer to, during the year, quantity of (1,813 gallons)	110

MISCELLANEOUS SOURCES OF REVENUE:

receipts from each source relating to, during fiscal years 1883 and 1884, compared	79
receipts from each source relating to, during first three months of fiscal years 1884 and 1885 compared	81

ORDNANCE IN HANDS OF COLLECTORS AND REVENUE AGENTS:

description of	85
number of pieces of	85

PROPRIETARY ARTICLES IN BOND:

amount of tax on, accounted for as exported during the year (\$6,142.54)	115
amount of tax on, bonded during the year (\$1,182.90)	115
amount of tax on, unaccounted for June 30, 1883 (\$4,958.64)	115
amount of tax on, unaccounted for June 30, 1884	115
amount of tax on, withdrawn for export during the year (\$6,142.54)	115

REAL ESTATE ACQUIRED UNDER THE INTERNAL-REVENUE LAWS:

sales of, during the year, amounts of	104
sold during the year, where situated	104
sales of, dates of	104
when and from whom acquired	104

REBATE CLAIMS**REFUNDING CLAIMS****REVENUE AGENTS:**

distribution of	83
number of, employed during the year (35)	83
number of, reduced by act approved July 7, 1884, from 35 to 20	83
present number of, too small for requirements of the service	86
salaries and expenses of, during the year	83
work performed by, during the year	83

RUM:

decrease (25,656 gallons) from previous year in quantity of, remaining in warehouse at close of year	107
decrease (90,802 gallons) from previous year in production of	108
distilled from molasses during last two fiscal years, quantities of, compared	107
distilled from molasses during last fiscal year, quantity of, compared with average product of last five years	107
exported during the year, quantity of (664,942 gallons)	110
lost by leakage or evaporation in warehouse during the year, quantity of (17,094 gallons)	110
molasses used for production of, during last two fiscal years, quantities of, compared	107
molasses used for production of, during past year, quantity of, compared with average product of last five years	107
withdrawn for transfer to manufacturing warehouses during the year, quantity of (415 gallons)	110
withdrawals of, from warehouse, tax-paid, during the year, quantity of (1,054,363 gallons)	110

RYE WHISKY:

decrease (2,892,236 gallons) from previous year in quantity of, remaining in warehouse at close of year	107
exported during the year, quantity of (710,858 gallons)	110
increase (305,304 gallons) over previous year in production of	108
lost by casualty during the year, quantity of (332,861 gallons)	110

Commissioner of Internal-Revenue—Continued.**RYE WHISKY—Continued.**

lost by leakage or evaporation in warehouse during the year, quantity of (962,648 gallons)	110
withdrawals of, from warehouse, tax-paid, during the year, quantity of (5,973,855 gallons)	110
withdrawn for transfer to manufacturing warehouses during the year, quantity of (1,813 gallons)	110
withdrawn for scientific purposes and use of the United States during the year, quantity of (161 gallons)	110

SERVICE, INTERNAL-REVENUE:

internal-revenue officers commended for their zeal and efficiency	82
present condition of	82

SNUFF:

quantities of, manufactured during calendar year 1883, by States and Territories	102
quantities of, on which tax was paid during last two fiscal years compared	80

SPECIAL BONDED WAREHOUSES FOR STORAGE OF GRAPE BRANDY:

grape brandy in warehouse June 30, 1884, distribution of, among	114
names of proprietors of	114
quantity of grape brandy remaining in, July 1, 1883 (441,579 gallons)	113
quantity of grape brandy remaining in, July 1, 1884 (382,342 gallons)	113

SPIRITS:

allowed for leakage or evaporation during the year under provisions of section 17, act of May 28, 1880 (3,858,494 gallons)	109
allowed for leakage or evaporation during last five years, quantities of	109
allowed for leakage or evaporation during last five years, percentages of quantities of, to quantities withdrawn from warehouse	109
average bonded period of all kinds of, withdrawn from warehouse during the year about nine months	109
decrease of, in warehouse June 30, 1884, from quantity in warehouse June 30, 1883 (16,997,442 gallons)	107
distilled from fruit, on which tax was paid during the last two fiscal years, quantities of, compared	80
distilled from materials other than fruit, on which tax was paid during the last two fiscal years, quantities of, compared	80
grain used for production of, during last two fiscal years, quantities of, compared	107
grain used for production of, during last year, quantity of, compared with average product of last five years	107
held by each retail liquor dealer in United States October 1, 1884, estimated average quantity of (150 gallons)	113
lost by casualties during the year, quantity of (410,588 gallons)	110
lost by leakage or evaporation in warehouse during the year, quantity of (3,858,494 gallons)	110
maximum allowance for loss by leakage in warehouse under act of May 28, 1880, for three years is 18½ per cent	109
nearly two-thirds of the quantity of, in warehouse June 30, 1884, was Bourbon whisky produced from grain during last two fiscal years, quantities of, compared	107
production of, during the year (75,435,739 gallons)	108
production of, during last two fiscal years, compared	108
receipts from each source relating to, for fiscal years 1883 and 1884, compared	79
receipts from each source relating to, during first three months of fiscal years 1884 and 1885 compared	81
stock on hand, production and movement of, for fiscal years 1880, 1881, 1882, 1883, and 1884	111
withdrawals of, from warehouse, large percentage of, are high-proof spirits, on which frequently no leakage is claimed	109
withdrawn, thus far, for export during current calendar year, quantity of (about 10,000,000 gallons)	78
withdrawn from warehouse during last two fiscal years tax-paid, quantities of, compared	108
withdrawn for scientific purposes and use of United States, in 1883 and 1884, quantities of, compared (decrease 7,888 gallons)	110
yield of spirits per bushel of grain, during last three fiscal years, compared	107

SPIRITS, DIFFERENT KINDS OF:

decrease in withdrawals of, during the year	108
increase during the fiscal year 1884, as compared with 1883, in quantities of, produced	108
increase in withdrawals of, during the year	108
produced during the fiscal year 1883, aggregate quantity of	108
produced during the fiscal year 1884, aggregate quantity of	108
produced, withdrawn, and remaining in warehouse at close of the year	110
withdrawn for scientific purposes and use of United States during the year, quantity of (20,837 gallons)	110
withdrawn for transfer to manufacturing warehouses during the year, quantity of (214,050 gallons)	110
withdrawn from warehouse, tax-paid, during the year, quantity of (78,342,474 gallons)	110

SPIRITS EXPORTED:

during the fiscal year 1884, quantity of (9,586,738 gallons)	110
--	-----

SPIRITS IN UNITED STATES OCTOBER 1, 1884:

aggregate quantity of (96,810,521 gallons)	113
distribution of	113

SPIRITS IN WAREHOUSE AT CLOSE OF THE YEAR:

nearly two-thirds of quantity of, for 1884, was Bourbon whisky	107
quantity of, for 1883 (80,499,993 gallons)	112
quantities of, from 1869 to 1884, statement of	112

SPIRITS IN WAREHOUSE NOVEMBER 1, 1881:

aggregate quantity of (67,442,186 gallons)	112
quantities of, by States and Territories	112

Commissioner of Internal Revenue—Continued.

Page.

SPIRITS IN WAREHOUSE NOVEMBER 1, 1882:	
aggregate quantity of (84,628,381 gallons)	112
quantities of, by States and Territories	112
SPIRITS IN WAREHOUSE OCTOBER 1, 1883:	
aggregate quantity of (73,405,361 gallons)	112
quantities of, by States and Territories	112
SPIRITS IN WAREHOUSE OCTOBER 1, 1884:	
aggregate quantity of (53,811,284 gallons)	112
quantities of, by States and Territories	112
SPIRITS LOST BY CASUALTY:	
during the year, quantity of (410,588 gallons)	109, 110
during the last two fiscal years, quantities of, compared	109
greater part of (330,673 gallons), lost through one casualty by fire, in twenty-second district Pennsylvania	109
quantity of, to total on deposit during fiscal year 1884, one gallon out of every three hundred and seventy-nine gallons	109
SPIRITS LOST BY LEAKAGE OR EVAPORATION IN WAREHOUSE:	
during last five fiscal years, quantities of	109
increase in percentage of, during last two years over previous years, reasons for	109
quantity of, during the fiscal year 1883 (2,201,013 gallons)	109
quantity of, during the year (3,858,494 gallons)	109, 110
SPIRITS, MISCELLANEOUS:	
decrease (172,747 gallons) from previous year, in quantity of, remaining in warehouse at close of year	107
exported during the year, quantity of (105,575 gallons)	110
increase (923,699 gallons) in production of, during the year	108
lost by casualty, during the year, quantity of (13,439 gallons)	110
lost by leakage or evaporation in warehouse, during the year, quantity of (200,749 gallons)	110
withdrawals of, from warehouse, tax-paid, during the year, quantity of (11,278,235 gallons)	110
withdrawn for transfer to manufacturing warehouses during the year, quantity of (1,219 gallons)	110
SPIRITS, PURE, NEUTRAL, OR COLOGNE:	
exported during the year, quantity of (595,342 gallons)	100
increase (365,599 gallons) over previous year in quantity of, remaining in warehouse at close of the year	107
increase (243,427 gallons) over previous year in production of	108
lost by leakage or evaporation in warehouse during the year, quantity of (17,806 gallons)	110
withdrawals of, from warehouse, tax-paid, during the year, quantity of (27,395,849 gallons)	110
withdrawn for scientific purposes and use of United States during the year, quantity of (4,187 gallons)	100
withdrawn for transfer to manufacturing warehouses during the year, quantity of (159,897 gallons)	110
STAMPS, CHECK:	
claims for redemption of, frequently rejected, because claimants are unable to give date of purchase	95
packages of, daily received for redemption and disposed of as current work; destroyed, when claims are perfect, otherwise, held for further evidence	95
STAMPS, IMPRINTED CHECK:	
appropriation for canceling, made February 14, 1884	94
claims for redemption of, frequently rejected, because claimants are unable to give date of imprinting	95
examination of claims for cancellation of, completed September 13, 1884	94
expended and balance unexpended under appropriation of February 14, 1884, for cancellation of	94, 95
number of persons employed on work of canceling each month from February, 1884, to September, 1884	94
work of canceling, redeeming, and returning same to claimants suspended in November, 1883; reasons why	94
STAMPS, INTERNAL-REVENUE:	
contract for manufacture of 450,000 pounds of paper for, made the current year with Fairchild Paper Company	95
contract will be made with Mr. J. J. Crooke, of New York, for imprinting stamps on foil wrappers for tobacco without expense to Government	96
decision of First Comptroller refusing payment of salaries of stamp agent and counter provided for by act making appropriation for legislative, executive, and judicial expenses for current fiscal year, reason for	96
Imprinting stamps on foil wrappers can be done better in New York City than at Bureau of Engraving and Printing; reasons why	96
kind of, printed by Bureau of Engraving and Printing during the year	95
kind of, printed by Mr. John J. Crooke during the year	95
manufacturing paper for, commenced July 21, 1884	95
number of, issued during the year (482,993,349)	94
number of packages of, canceled and returned	95
number of packages of, on hand	95
on hand, greater part of, will probably be rejected	95
opinion of Attorney-General, authorizing the imprinting of stamps on foil wrappers for tobacco elsewhere than in Bureau of Engraving and Printing	96
prices paid for paper for, under present contract	95
provisions for engraving and printing, in sundry civil bill, for current fiscal year, as originally passed by House, and as finally passed	95
Question, Can stamps be legally imprinted on foil wrappers, without expense to the Government, elsewhere than at Bureau of Engraving and Printing, submitted to Attorney-General for his opinion	96

Commissioner of Internal Revenue—Continued.**STAMPS, INTERNAL-REVENUE—Continued.**

value of, issued during the year (\$138,879,919)	94
value of, redeemed and destroyed	95
value of, redeemed	95

STATISTICS:

relating to seizures, judgments, compromises, criminal actions, civil actions <i>in personam</i> , actions <i>in rem</i> , &c	86-88
---	-------

STOREKEEPERS:

number of (659)	90
pay of, not over \$4 per day	90

STOREKEEPERS AND GAUGERS:

number of (1,194)	90
pay of, not over \$4 per day	90
pay of, assigned to distilleries of capacity not over 20 bushels, \$2 per day	90

STOREKEEPERS' AND STOREKEEPERS' AND GAUGERS' COMPENSATION:

scale of, reasons for	91
-----------------------------	----

STOREKEEPERS' SALARIES AND GAUGERS' FEES:

appropriation for payment of, during past year, insufficient; reasons why	82
deficiency appropriation of \$150,000 asked for in May for payment of, during past year	82
deficiency appropriation of \$80,000 made by act of July 7, 1884	82

TABLES:

titles of, for fiscal year 1884, and years previous	77, 78
---	--------

TOBACCO:

exported, quantities of, during calendar year 1883	102
production of, in fiscal years 1882 and 1884 compared	97
quantities of, to be accounted for during the calendar year 1883	102
rates of tax under which collections were made in 1882, 1883, and 1884	97
receipts from all sources relating to, during last fiscal year (\$26,062,399.98)	79, 96
receipts from all sources relating to, during the year (\$16,041,849.81) less than during the year 1883	97
receipts from each source and from all sources relating to, during fiscal years 1883 and 1884 compared	79, 97, 98
receipts from all sources relating to, during fiscal years 1882 and 1883	97
receipts from all sources relating to, during fiscal years 1882 and 1884 compared	97
receipts from the several sources relating to, during first three months of fiscal years 1884 and 1885 compared	81
special-tax payers engaged in the manufacture and sale of, during fiscal year 1884, number of	99
sold during calendar year 1883, quantities of, by States and Territories	102

TOBACCO INSPECTORS:

fees of, paid by manufacturers	90
number of (36)	90

TOBACCO, LEAF:

aggregate quantity of, used in manufacture of cigars and cigarettes during calendar year 1883 (77,225,311 pounds)	100
aggregate quantity of, used in manufacture of tobacco and snuff during calendar year 1883 (188,254,150 pounds)	101
used in manufacture of cigars and cigarettes during calendar year 1883, quantities of, by States and Territories	100
used in manufacture of tobacco and snuff during calendar year 1883, quantities of, by States and Territories	101

TOBACCO, MANUFACTURED:

quantities of different kinds of, made during the calendar year 1883, by States and Territories	102
quantities of, on which tax was paid during last two fiscal years, compared	80

TOBACCO, MANUFACTURED, AND SNUFF:

aggregate quantity of leaf tobacco used in manufacture of, during calendar year 1883 (188,254,150 pounds)	101
manufactured during calendar year 1883, aggregate quantity of (195,300,524 pounds)	102
materials used in manufacture of, during calendar year 1883, aggregate quantity of different kinds of (250,131,312 pounds)	101
on hand January 1, 1883, quantity of (19,635,064 pounds)	102
production of, during fiscal years 1883 and 1884, compared	98
production of, during the year (184,833,667 pounds)	98
quantity of, on which tax was paid during the year (174,196,064 pounds)	98
sold during calendar year 1883, quantity of (185,476,940 pounds)	102
statistics relating to production, sale, exportation, &c., of, during calendar year 1883, by States and Territories	101, 102
statistics relating to quantities of leaf-tobacco and other materials used in the manufacture of, during calendar year 1883, by States and Territories	101
unsold at close of the calendar year 1883, quantities of, by States and Territories	102
value of stamps used, to cover sales of, during calendar year 1883, by States and Territories	102

TOBACCO, MANUFACTURED, AND SNUFF IN BOND:

bonds given for exportation of, unaccounted for June 30, 1884, years in which given	115
exported and during the year accounted for, quantity of (10,845,052 pounds)	114
removed for export and unaccounted for July 1, 1883, quantity of (966,120½ pounds)	114
removed for export and unaccounted for June 30, 1884, (quantity of (758,671½ pounds)	114
removed for exportation during fiscal year 1884, quantity of (10,637,603 pounds)	98, 114

WORK:

performed by the several divisions in the office of the Commissioner during the year, statement of	91-93
--	-------

	Page.
Comptroller of the Currency	119-189
INTRODUCTION	121
number of banks organized during the year, with their capital and circulation.....	121
location of banks organized during the year in States, with their number, capital, bonds deposited, and circulation issued.....	121
location by geographical divisions.....	121
number of banks organized since establishment of system.....	122
number in liquidation since establishment of system.....	122
total banks placed in hands of receivers.....	122
number of national banks expiring by limitation during the year.....	122
number of banks extended during the year under act of July 12, 1882.....	122
number of banks to expire by limitation during November and December of present year.....	122
number of banks expiring during the year 1885.....	123
number placed in hands of receivers during the year ending November 1, 1884.....	122
comparative statement of national banks for eleven years.....	122
increase in resources and liabilities during eleven years.....	123
resources and liabilities of national banks on September 30, 1884.....	123
twenty-five States having largest amount of national-bank capital, together with amount of circulation, loans, and deposits.....	124
NUMBER, CAPITAL AND DEPOSITS OF NATIONAL BANKS, STATE AND SAVINGS BANKS, AND PRIVATE BANKERS	124
state banks and trust companies, savings banks with capital, and savings banks with- out capital, by geographical divisions, their number, capital, and deposits.....	124
state banks, savings banks, private bankers, &c., and national banks, by geographical divisions, and the total, with their number, capital, and deposits.....	125
total number of banks and bankers in the country.....	125
number, capital, and deposits of each of the classes of banks mentioned for the seven years ending November, 1882.....	125
repeal of law taxing capital and deposits of State banks and private bankers.....	126
EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS	126
total number of banks extending their corporate existence under the act of July 12, 1882.....	126
banks expiring during the year ending November 1, 1884.....	126
expiration of banks during the years from 1884 to 1899, inclusive.....	126
number of banks expiring during each month of the year 1885.....	127
increase of work in Comptroller's Office due to extension of corporate existence of na- tional banks.....	127
CIRCULATION OF THE NATIONAL BANKS	127
minimum of bonds required to be deposited for security of circulation.....	128
effect of public confidence in national banks.....	128
circulation based on other security than United States bonds.....	128
payment of public debt and contraction of national-bank circulation.....	128
amount and classes of United States bonds held by national banks on November 1, 1883, and November 1, 1884.....	129
changes in bonds held during the period from November 1, 1883, to November 1, 1884.....	129
bonds held by the national banks payable at option of Government.....	129
total amount of 3 per cent. bonds outstanding.....	129
danger of contraction of the currency.....	129
decrease of national-bank circulation during the year ending November 1, 1884.....	130
probable reduction of national-bank circulation in the future.....	130
legislative measures for obviating contraction of national-bank circulation.....	130
additional circulation to be issued if proposed measures become law.....	131
bonded debt of the United States on November 1, 1884.....	131
use of surplus revenues in the future.....	132
proposition for funding 4 per cent. bonds.....	132
foot-note giving computation of difference to be paid in funding 4 per cents.....	133
foot-note on funding operations of English Government.....	132
recommendation that issue of circulation on bonds deposited be permitted to extent of 100 per cent. of value of such bonds.....	133
suggestion as to repeal of the law taxing national bank circulation.....	134
foot-note showing profit on circulation, based on 4 and $4\frac{1}{2}$ per cent. bonds.....	134
suggestion as to payment of expenses of Government in keeping up national-banking system.....	135
Comptroller does not favor inflation of issues of Government paper.....	135
CIRCULATION BASED ON SILVER	135
issue of silver certificates during the year.....	135
objection to effect of present law authorizing coinage of silver dollar.....	136
difficulty of determining the relation between values of gold and silver.....	136
intrinsic value of silver dollar.....	136
relative increase in world's stock of gold and silver.....	136
issuance of silver certificates under present law.....	137
foot-note showing amount of silver certificates issued on deposit of gold.....	137
intrinsic value of ten-dollar silver certificate.....	137
proposition for issue of certificates based on silver bullion.....	137
foot-note showing proposition of English chancellor of the exchequer to issue a token half-sovereign.....	137
general remarks on silver circulation.....	138
increase in gold held by national banks during the year.....	138
silver bullion purchased by Government for coinage of standard silver dollars.....	138
government profits on coinage of silver.....	138
total silver dollars coined.....	138
silver dollars remaining in the Treasury of the United States and in circulation.....	138
silver certificates outstanding.....	138
DISTRIBUTION OF COIN AND PAPER CURRENCY	139
net imports and estimated gold production since resumption on January 1, 1879.....	139
standard silver dollars coined during the year.....	139

Comptroller of the Currency—Continued.

COIN AND CURRENCY IN THE COUNTRY ON RESUMPTION DAY AND ON NOVEMBER 1, 1881, 1882, 1883, AND 1884	139
decrease in national bank notes during the year	139
increase or decrease during the year in coin and currency	140
gold, silver, and currency in the Treasury and in the banks, State and national, on resumption day and on November 1, 1881, 1882, 1883, and 1884	140
gold, silver, and currency in the country outside the banks and the Treasury on the same dates	140
increase in gold and paper currency in the Treasury and in the banks during the year. issue of silver certificates and amount outstanding on resumption day, and on November 1 for the last five years	141
increase in silver certificates during the year	141
gold certificates issued under act of July 12, 1882	141
amount represented by silver certificates in circulation	141
amount of silver dollars in the hands of the people	141
amount of silver other than standard dollars	141
increase, since date of resumption, of gold and silver coin and paper currency outside of the Treasury and the banks	141
SPECIE IN THE BANKS AND IN THE UNITED STATES TREASURY, AND ESTIMATED AMOUNTS IN THE COUNTRY	141
specie held by the banks for the last eleven years	142
silver held by the national banks, coin and certificates	142
specie held by the banks other than national, as reported to State officers	143
estimate of the Director of the Mint as to the coin in the country on July 30, 1884	142
estimated increase from July 1, 1884, to October 1, 1884	143
amount of gold and silver bullion in the mint and in the New York assay office, October 1, 1884	143
gold and silver in the Treasury of the United States on September 30 of each year from 1876 to 1884, and on November 1, 1884, with the percentage of each	143
coin and bullion in the Bank of England for each year from 1870 to 1884	144
gold and silver in the Bank of France for each year from 1870 to 1884	144
INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES, AND AMOUNT THEREOF HELD BY NATIONAL BANKS	144
reduction and refunding of the debt since 1869	144
interest-bearing funded debt on August 1, 1865, on July 1 in each succeeding year, and on November 1, 1884	145
average rate of interest paid on bonds held as security for circulation	145
United States bonds held by the national banks as security for circulation at various dates	146
Pacific Railway six per cents held by the banks	146
called bonds held by the banks	146
probable redemption of three per cents during the next two years	146
SECURITY FOR CIRCULATING NOTES	146
changes in rate of interest on United States bonds deposited as security by banks	146
bonds held by the Treasurer as security for circulating notes on November 1, 1884, with dates of authorizing acts	147
percentage of three per cents held	147
AMOUNT OF UNITED STATES BONDS HELD BY THE NATIONAL BANKS AND BY BANKS ORGANIZED UNDER STATE LAWS	147
United States bonds held by banks organized under State laws	147
total funded debt of the United States held by all the banks and bankers in the country	147
United States bonds held by State banks in 1881, 1882, 1883, and 1884, arranged by geographical divisions	147
United States bonds held by all classes of banks, other than national, derived from reports made to the Commissioner of Internal Revenue for the six months ending May 31, 1880, 1881, and 1882, and November 30, 1882, arranged by geographical divisions	148
FINANCIAL CRISIS OF MAY	148
uneasiness in financial circles at beginning of 1884	148
failure of Marine National Bank, New York	149
defalcation at Second National Bank, New York	149
suspension of Metropolitan National Bank	149
failures of State and savings banks and private bankers	149
depreciation of stocks and securities	149
action of the New York Clearing-House Association	149
assistance given to the Metropolitan National Bank	149
issue of loan certificates	150
drafts on New York banks by country correspondents	150
panic during May, 1884, principally confined to New York City	150
difficulty of determining causes of financial crises	150
conditions similar to those preceding the crisis of 1873 precede that of 1884	150
relations of the banks, national and State, to the New York Stock Exchange	151
proper relation of the New York Stock Exchange to the business of the country	151
difficulties in the way of proposing legislative restrictions	151
failures of national and other banks during the crisis compared	151
action taken by the Comptroller during the crisis	152
instructions given to bank examiners throughout the country	152
failures of banks, national and State, throughout the country during the year ending November 1, 1884	152
CLEARING-HOUSE LOAN CERTIFICATES	152
resolutions authorizing the issue of clearing-house loan certificates	152
form of clearing-house loan certificates issued	152
clearing-house loan certificates, how to be issued	153
resolutions adopted and certificates issued during the panic of 1873	153
effect of prompt action in issuing loan certificates in May, 1884	153
greatest amount issued	153
further issue discontinued	153

Comptroller of the Currency—Continued.

Page.

CLEARING-HOUSE LOAN CERTIFICATES—Continued.	
banks taking out certificates	153
amount issued to the Metropolitan National Bank	153
accepted in payment of balances at clearing-house	153
mercantile paper the principal security for loan certificates	153
slow cancellation of loan certificates issued to Metropolitan National Bank	153
aggregate issuance and cancellation of certificates from day to day from May 15, 1884, to October 3, 1884	154
resolutions of Clearing House Association during the panic of 1873	154
issue and cancellation of certificates during the panic of 1873	154
NATIONAL-BANK FAILURES	155
failures since last report	155
affairs of insolvent banks finally closed during the year	155
insolvent banks closed, with exception of litigation	156
list of insolvent banks which have paid dividends during the year	156
reasons for numerous failures during past year	156
failures in foreign countries	157
failure of the Oriental Bank	157
history of the failure of the Marine National Bank	157
suspension of the Metropolitan National Bank	158
action of the Comptroller in regard thereto	158
causes of the suspension of the Metropolitan National Bank	158
defalcation at the Second National Bank	159
action under criminal sections of the national-bank law	159
number of banks placed in the hands of receivers since the commencement of the national-banking system	159
number of banks in voluntary liquidation	159
number of insolvent banks finally closed	159
number of insolvent banks in process of settlement	159
losses to depositors in national banks	159
total dividends paid to creditors of insolvent national banks	160
assessments upon shareholders and amounts collected therefrom	160
ILLEGAL CERTIFICATION OF CHECKS	160
action of the Comptroller since the passage of the act of July 12, 1882	160
banks take the opinion of their attorneys with reference to the effect of section 13 of that act	160
questions referred to the Attorney-General, and his answers thereto	161
banks warned that due regard must be had to the law	161
circular letter to New York banks on the subject of certification of checks	161
violation of law by the Wall Street National Bank	161
indictment found against the teller of the Wall Street National Bank	161
decision of the United States Commissioner holding officers of the Wall Street National Bank	161
history of certification of checks	162
difficulty of detecting overcertification	162
violations of law as a rule detected only where loss occurs	162
evidence as to overcertifications by Marine National Bank	162
refusal of national banks of New York to overcertify brokers' checks during crisis	162
action of the officers of the national banks of New York toward abolishing the practice	162
establishment of a stock clearing-house suggested	162
character of business apparently requiring overcertification	163
BANK EXAMINATIONS	163
provisions of law in reference to	163
appointment of examiners	163
instructions to examiners	163
requirements as to reports of examiners	164
examination of reports of examiners	164
large amount of work performed by examiners	164
foot-note in reference to compensation of examiners	164
apportionment of country for purposes of bank examination	164
difficulty of detecting false accounts and statements	165
necessity of an active and competent board of directors	165
dishonesty brought to light in times of financial disaster	165
remedies suggested	165
the extent of Government espionage over national-banking business limited	165
general beneficial effect of bank examinations	166
too severe espionage forces banks out of the national system	166
suggestions as to amendment of the criminal sections of the national-banking laws	166
TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE	167
average daily balances	167
total amount of settlements during the year	167
form in which balances were paid	167
balances due from the Government paid in gold certificates	167
transactions of the New York Clearing-House for thirty years	167
transactions of the Assistant Treasurer of the United States at New York for the year ending October 1, 1884	168
reference to clearing-house tables in appendix	168
transactions of clearing-houses located in New York and other cities for the week ending November 3, 1884, and for the corresponding week in 1883	168
transactions of same clearing-houses for the month of October in 1883 and 1884	168
transactions of clearing-houses located in twenty-five cities for the year ending October 1, 1884	169
large proportion of exchanges in New York City	169
CLEARING-HOUSE CERTIFICATES	169
what clearing-house certificates are deemed lawful money available for reserve	169
legal-tender note certificates and amount outstanding at various dates	169

Comptroller of the Currency—Continued.

CLEARING-HOUSE CERTIFICATES—Continued.

gold certificates of act of March 3, 1863, and amount outstanding at various dates	170
gold certificates issued against gold deposited with the Bank of America, and the amount outstanding at various dates	170
silver certificates and amount of same outstanding	170
gold certificates authorized by act of July 12, 1882	170

LOANS AND RATES OF INTEREST

classifications of the loans of banks in New York and other reserve cities on October 3, 1882, October 2, 1883, and September 30, 1884	171
classification of loans of national banks in New York City for the last five years	171
recommendation renewed that the law should be amended to relieve from the limit of 10 per cent. of capital loans on produce and warehouse receipts	172
rates of interest in New York City and in foreign countries	172
average rate in New York for the fiscal years from 1874 to 1884	172
average rates of discount of Bank of England for the same years	172
changes in discount rate of Bank of England	172
rates in New York City for four months previous to November 8, 1884, and on that date	172
changes in rate of discount of Bank of France during 1884	173
denominations of bills discounted of Bank of France for year 1883	173

INTEREST ON DEPOSITS

custom of banks in regard to payment of interest on deposits	173
accumulation of money in New York caused by payment of interest	173
demand loans made by New York City banks	173
relation of payment of interest to financial crisis	173
discussion of question by New York Clearing-House Association	173
probable effect of united action of New York Clearing-House Association	173
action of United States courts as to power of national banks to borrow money to lend	174
legal aspect of the custom	174
deposits bearing interest should not be subject to payment on demand	174
custom of paying interest on deposits by banks in the city of London	174
rates of discount and rates of interest allowed on deposits in London	175

RESERVE

net deposits, with amount and classification of reserve, held by national banks in New York City and in the other reserve cities, and by the remaining banks, at various dates	175
movement of reserve for the last seven years, shown by returns made to the New York Clearing-House	176

STATE BANKS, TRUST COMPANIES, AND SAVINGS BANKS

act of Congress requiring Comptroller to obtain information in reference thereto	177
States from which returns have been received through the courtesy of State officers	177
resources and liabilities for the last four years of State banks and trust companies in operation	177
States in which the above banks and companies are located	177
resources and liabilities of savings banks for the last four years	178
savings banks in the city of Philadelphia	178
comparison of deposits of savings banks and trust companies with those of national banks	178
deposit accounts in New England, average amount thereof, and average savings deposits per capita of the population	178
average savings deposits per capita of the population of the State of New York	179
reference to tables in Appendix	179
comptroller must depend upon the courtesy of State officers for information in regard to State banks	179
uniformity in the reports made to such officers desirable	179
suggestion as to form of bill regulating such reports to State officers	179

PRIVATE BANKERS

impossible to obtain authentic information in reference to them	181
reference to tables giving information for previous years in the Appendix	181

TAXATION

repeal of law taxing capital and deposits of banks	181
only remaining United States tax that on circulation	181
cost of the national banking system to the Government, how paid	181
suggestion as to repeal of law taxing circulation	181
how expenses of national banking system may be paid if tax is repealed	181
total expenses of office of Comptroller of the Currency from the date of the establishment of the system	181
total tax collected on capital and deposits of national banks during the fiscal year ending June 30, 1884	182
taxes paid by national banks on circulation, deposits, and capital, from 1864 to 1884, inclusive	182
taxes paid by banks other than national on circulation, deposits, and capital, from 1864 to 1882	182
taxation of national-bank shares by State authority	182

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION

sketch of the history of the issue of legal-tender notes	183
amount and kinds of outstanding currency of the United States and of the national banks from August 31, 1865, to November 1, 1884	183
lawful money deposited under act of June 20, 1874	184
national-bank circulation redeemed since June 20, 1874	184
national-bank circulation issued and retired by banks located in each State since June 20, 1874	184
circulation issued and retired during the year	185
lawful money deposited during the year to retire circulation	185
total amount of lawful money deposited under act of June 20, 1874	185
lawful money deposited under various acts and laws	185
lawful money on deposit by insolvent, liquidating, and banks reducing circulation, on the first of each of the last five months	185

Comptroller of the Currency—Continued.

Page.

DENOMINATIONS OF PAPER CIRCULATION OF THE UNITED STATES AND OF BANKS OF FOREIGN COUNTRIES	185
least denomination of national-bank notes now issued	185
denominations of national-bank and legal-tender notes outstanding on November 1, 1884, and aggregates for two previous years	186
percentages of notes of different denominations now outstanding	186
circulation of the Imperial Bank of Germany on December 31, 1883, by denominations	186
decrease in circulation of the Imperial Bank of Germany during the year	187
circulation of the Bank of France on January 31, 1884, by denominations	187
increase in circulation of the Bank of France	187
least denominations of notes issued by foreign banks	187
REDEMPTION	187
maintenance of the 5 per cent. redemption fund	187
national-bank notes redeemed at the Treasury at the expense of the banks	187
national-bank notes received for redemption monthly by the Comptroller of the Currency and at the redemption agency of the Treasury from November, 1883, to October 31, 1884	188
amounts received at the redemption agency from the principal cities	188
increase in redemption of notes fit for circulation	188
total amount received by the Comptroller of the Currency for destruction	188
number and amount of national-bank notes of each denomination issued and redeemed since the establishment of the system and the amount outstanding on November 1, 1884	188
reference to table in the appendix showing the amount of national-bank notes outstanding, by denominations, on November 1, for the last thirteen years	189
national-bank notes received and destroyed in the office of the Comptroller yearly since the commencement of the system	189
special attention called to the synopsis of judicial decisions and to other tables in the appendix and to the index of subjects and the list of tables to be found at the close of the Appendix	189
TABLES, LIST OF:	
[The following tables appear in the report of the Comptroller of the Currency as printed in this volume. The report, as printed separately, contains numerous other tables, of which a full list will be found at page 255 of the small bound volume, and at page CCCLV. of the large volume, at the end of which will also be found an alphabetical list of the cities and towns in which national banks are located.]	
table, by States, of national banks organized during the year, with their capital, bonds deposited, and circulation issued	121
table showing the resources and liabilities of national banks for eleven years at corresponding dates	122
table of the resources and liabilities of the national banks on September 30, 1884, classified by reserve cities, &c	123
table showing the twenty-five States having the largest bank capital, with the amount of their circulation, loans, and deposits	124
table showing, by geographical divisions, State banks, trust companies, private bankers, and savings banks with capital, and savings banks without capital, their number, capital, and deposits	124
table showing, by geographical divisions, State banks, savings banks, private bankers, &c., and national banks, and the total of both	125
table showing, for the last seven years, the number, capital, and deposits of each of the classes of banks given in the foregoing table	125
table of the number of banks whose corporate existence expires in each year from 1884 to 1899, inclusive, with their capital and circulation	126
table of the number of banks whose corporate existence expires in each month of 1885, with their capital and circulation	127
table showing the kind and amount of United States bonds held by the national banks on November 1, 1883, and November 1, 1884	129
table showing the decrease of national bank circulation during the years ending November 1, 1883, and November 1, 1884	129
table showing the bonded debt of the United States on November 1, 1884	131
table in foot-note relative to funding 4 per cent. bonds	134
table in foot-note relative to profits on circulation	134
table showing the amount of coin and currency in the country on resumption day, and on November 1, 1881, 1882, 1883, and 1884	139
table showing gold, silver, and currency in the Treasury and in the banks, State and national, on resumption day and on November 1, 1881, 1882, 1883, and 1884	140
table showing approximately the amount of gold, silver, and currency in the hands of the people on the same dates	140
table showing the silver certificates in the hands of the people and the banks on resumption day and on November 1, 1880, 1881, 1882, 1883, and 1884	141
table showing the specie held by national banks at the dates of their reports for the last eleven years, the coin and coin certificates held by New York City banks being stated separately	142
table giving estimate of Director of the Mint of amount of coin in the country on June 30, 1884	143
table showing the amount of gold and silver in the Treasury of the United States on September 30 of each year from 1876 to 1884, and on November 1, 1884	143
table showing bullion in Bank of England from 1870 to 1884	144
table showing bullion in Bank of France from 1870 to 1884	144
table showing the interest-bearing funded debt of the United States on August 31, 1865 and on July 1 of each succeeding year, and on November 1, 1884	145
table showing the amount of United States bonds held as security for circulation on July 1 of each year from 1865 to 1884, inclusive, and on November 1, 1884	146
table showing amounts and kinds of bonds held by the United States Treasurer as security for circulating notes, on November 1, 1884	147

Comptroller of the Currency—Continued.**TABLES, LIST OF—Continued.**

table showing amount of United States bonds held by State banks in twenty-two States, by trust companies in five States, and by savings banks in fourteen States in 1883 and 1884, as ascertained by reports made by State officers.....	147
table showing amount of United States bonds held by State banks in 1881, 1882, 1883, and 1884, arranged by geographical divisions.....	147
table by geographical divisions, of amount invested in United States bonds by State banks, private bankers, and trust companies, and by savings banks, on May 31, 1880, 1881, and 1882, and on November 30, 1882.....	148
table showing aggregate issuance and cancellation of clearing-house certificates, from day to day, from May 15, 1884, to October 3, 1884.....	154
table showing issuance and cancellation of loan certificates under resolutions of clearing-house association of September 20, 1873.....	154
table of national banks placed in the hands of receivers during the year ending November 1, 1884, with their capitals and dates of receivers' appointments.....	155
table of insolvent national banks which have paid final dividends to depositors during the year, showing total dividends and interest paid.....	155
table of insolvent national banks closed with exception of litigation.....	156
table of failed banks which have paid dividends during the past year, with total dividends up to November 1, 1884.....	156
table showing the yearly transactions of the New York Clearing House for the thirty-one years since its organization, and the currency required for the payment of daily balances.....	167
table showing the Clearing House transactions of the Assistant Treasurer of the United States at New York during the year ending October 1, 1884.....	168
table showing the transactions of clearing-houses in New York and other cities for corresponding weeks in October, 1883 and 1884.....	168
table showing the transactions of clearing-houses in twenty-five cities for the year ending October 1, 1884.....	169
table of classification of the loans of the national banks in New York, Boston, Philadelphia, and Baltimore, and other reserve cities, in October, 1882, 1883, and 1884.....	171
table of the classification of the loans in New York City for the last five years.....	171
table showing the average rate of interest in New York City from 1874 to 1884.....	172
table showing the average rate of discount of the Bank of England for the same years.....	172
table showing the number and amount of trade bills admitted to discount in the Bank of France during the year 1883.....	173
table showing rates of interest charged for discounts and allowed on deposits by banks and bankers of London in 1882, 1883, and 1884.....	175
table showing net deposits, amount and classification of reserve, held by national banks in New York City, and other reserve cities, and the remaining banks, at various dates.....	175
table showing the movement of reserve, derived from returns made by the national banks to the clearing-house, in New York City, weekly, during October, for the last nine years.....	176
table showing the resources and liabilities of State banks and trust companies in operation for the last four years.....	177
table showing the aggregate resources and liabilities of savings banks for the last four years.....	17
table showing forms of reports for trust companies, savings banks, and other banking institutions, in bill recommended for passage by the legislatures of the several States.....	180
table of the amount of taxes paid by the National banks on circulation, deposits, and capital from 1864 to 1884, inclusive.....	182
table of the amount of taxes paid by the banks, other than national, on circulation, deposits, and capital, from 1864 to 1882, inclusive.....	182
table showing the amount and kinds of outstanding currency of the United States and of the National banks on August 31, 1865, on January 1 of each succeeding year, and on November 1, 1884.....	183
table showing the amount of circulation issued and retired, by States, since June 20, 1874.....	184
table showing, for the last five months, the amount of lawful money on deposits by insolvent banks, by liquidating banks, and by banks reducing circulation.....	185
table showing the denominations of National bank notes and legal-tender notes outstanding on October 31, 1884, and aggregates of both kinds of notes on October 31, 1882 and 1883.....	186
table showing, by denominations, the circulation of the Imperial Bank of Germany.....	186
table showing, by denominations, the circulation of the Bank of France.....	187
table showing the amount of National bank notes received for redemption monthly by the Comptroller of the currency, and at the redemption agency of the Treasury from November 1, 1883, to October 31, 1884.....	188
table showing the number and amount of national bank notes, of each denomination, issued and redeemed since the organization of the system, and the amount outstanding on November 1, 1884.....	188
table showing the amount of national bank notes received and destroyed in the office of the Comptroller yearly since the establishment of the system.....	189
Director of the Mint.....	191-260
Appropriations (earnings and expenditures).....	200
Argentine Republic, monetary statistics of.....	220
Arts and manufactures, consumption of precious metals in.....	206, 251, 252
Assay, annual.....	203
monthly.....	204, 244, 245
of Japanese coins.....	246, 247
offices, operations of.....	235
review of.....	203
Austria, Hungary, monetary statistics of.....	213

	Page.
Director of the Mint—Continued.	
Bank issue and metallic reserves	258
Bars exchanged for coin	196
table of	236
manufactured at the mints	195
during calendar year, table of	230
fiscal year, table of	229
of silver, monthly price at London	240
redeposited	193
Belgium, monetary statistics of	211
Boise assay office, operations and earnings of	235
Bolivia, monetary statistics of	220
Brazil, monetary statistics of	220
Bullion, deposited and purchased	193
handled during the year	200
of domestic production deposited	194
foreign production and coin deposited	194
on hand at mints, table of	237
wasted by operative officers	200
Canada, monetary statistics of	210
Carson Mint, operations of	234
review of its business	202
Charlotte assay office, operations and earnings of	235
Circulation of foreign countries	209
gold and silver in the United States and its disposition	207
paper money in the United States	208
silver dollars	199
the principal countries of the world	222
Coinage and medal dies manufactured, table of	256, 260
character of	233
for foreign countries, regulations for	194
Hawaiian	242
monthly	194
of standard dollars	237
subsidiary	197
of the United States during calendar year, table of	228
fiscal year, table of	227
from the organization of the Mint	241, 242
world	222
profits on	198
Consumption of gold and silver in the United States	206
Denmark, monetary statistics of	215
Denver mint, operations and earnings of	235
Deposits and purchases, amount of, during the year	193
of gold and silver during the year, table of	224
of gold of domestic production, table of	225
silver of domestic production, table of	226
Dies and medals manufactured	196
for coinage, and medals manufactured, table of	233
Distribution of silver coins	198
Earnings and expenditures at mints and assay offices	200
table of	231
of the refineries	201
Estimation of the value of foreign coins	204
table of	253
Examinations of mints and assay offices	203
Expenditures at mints and assay offices	201
table of	231
Exports of gold and silver, domestic	249
foreign	250
Foreign coins, estimation of the value of	204
table of	253
countries, monetary statistics of	221
France, monetary statistics of	210
Germany, monetary statistics of	212
Gold and silver bullion deposited at the mints	193
from organization	241
production of, in the United States in 1883, by States	205
world	254
bars exchanged for coin during the year	196
bullion and coin on hand at mints, table of	237
consumed in arts and manufactures	206, 251
deposited at the mints	193, 224
of domestic productions deposited at the mints, table of	225
Government and bank issues and metallic reserves	258, 259
Great Britain and Ireland, monetary statistics of	209
Hayti, monetary statistics of	219
Helen assay office, operations and earnings of	235
Honduras, monetary statistics of	219
Imports and exports of gold and silver	248, 250
net, of foreign coins	194
Japan, assay coins of	247
monetary statistics of	218
Manufactures, of gold and silver	206, 251, 252
Medals and dies manufactured	196
proof sets sold, table of	233

Director of the Mint—Continued.

Page.

Medals manufactured, table of	232
Metallic reserves	258, 259
Mexico, monetary statistics of	219
Minor coins struck during the year	194
Monetary statistics of Argentine Republic	220
Austria-Hungary	213
Belgium	211
Bolivia	220
Brazil	220
Canada	210
Denmark	215
France	210
Germany	212
Great Britain and colonies	209
Hayti	219
Honduras	219
Japan	218
Mexico	219
Netherlands	215
Persia	218
Portugal	212
Russia	217
Salvador	219
Sandwich Islands	221
Spain	212
Sweden and Norway	216
Switzerland	211
Turkey	217
United States of Colombia	219
Venezuela	220
the world	221
Monthly price of fine silver bars at London	240
Netherlands, monetary statistics of	215
New Orleans mint, operations of	235
review of its business	202
New York assay office, operations of	235
review of its business	203
Norway and Sweden, monetary statistics of	216
Operations and earnings of Denver mint and Charlotte, Helena, Boise, and Saint Louis assay offices	235
of mints and assay offices for 1883 and 1884 compared	234
Paper and specie circulation of the United States	208, 209
Parting and refining, amount and value of, at the mints	196
Persia, monetary statistics of	218
Philadelphia mint, operations of	234
review of its business	201
Population of the principal countries of the world	256
Portugal, monetary statistics of	212
Production of gold and silver in 1883, by States	205
the world	222
table of	254
Profits on silver coinage, amount and disposition of	198
Proof sets and medals sold, table of	233
Purchases and coinage of silver	197
deposits during the year	193
Refinery earnings and expenditures	201
Regulations for foreign coinages	242, 243
Russia, monetary statistics of	217
Saint Louis assay office, operations and earnings of	235
Salvador, monetary statistics of	219
Sandwich Islands, monetary statistics of	221
San Francisco mint, operations of	234
review of its business	202
Silver bullion deposited at the mints	193
on hand at mints, table of	237
purchased and coined, and cost per ounce	197
for coinage	193
subsidiary coinage	197
coins, distribution of	198
consumed in arts and manufactures	206
dollars, coinage, movement, and circulation of	199
in circulation	199
mints	199
Treasury	199
monthly price at London	240
of domestic production deposited at the mints, table of	226
production of, in 1883, by States	205
profits and their disposition	198, 238
purchased monthly and cost of	237
Spain, monetary statistics of	212
Specie and paper circulation of the United States	207, 208
Sweeps, loss on sale of, and wastage, table of	236
Switzerland, monetary statistics of	211
Table comparing operations of mints and New York assay office for 1883 and 1884	234, 235
of circulation of the world	256, 257
active	260

	Page.
Director of the Mint—Continued.	
Table of coinage and medal-dies manufactured	233
coinage during the calendar year	228
fiscal year	227
from the organization of the mint	241, 242
of various countries	255
coin and bullion on hand at mints and New York assay office at commence-	237
ment and end of fiscal year	224
deposits and purchases of gold and silver bullion	241
to close of fiscal year	225
of gold of domestic production	226
silver of domestic production	231
earnings and expenditures	253
estimate of value of foreign coins	249
exports, domestic	250
foreign	230
gold and silver bars manufactured, calendar year	229
fiscal year	196
bars exchanged for gold coin	248
imports of gold bullion	233
medals and proof sets sold	232
manufactured at Philadelphia	240
monthly price of silver at London	237
purchases of silver bullion	243, 244
number and fineness of coin assayed during calendar year	258, 259
paper money issues and metallic reserves	244, 245
percentage of pieces at each fineness assayed	254
production of gold and silver in the world	238, 239
profits on silver and their disposition	251, 252
value and character of precious metals used in the arts, &c	236
wastage and loss on sale of sweeps	217
Turkey, monetary statistics of	207, 208
United States, circulation of coin in	219
United States of Colombia, monetary statistics of	220
Venezuela, monetary statistics of	236
Wastage and loss on sale of sweeps, table of	200
at the coinage mints	222
World's coinage	254
production of gold and silver	
First Comptroller	261-270
transactions of the office during the year	263-267
additional clerks required	267
additional penal legislation recommended	270
extra compensation and pay for extra services of officers and employés	270
District of Columbia ten per cent. guarantee fund	270
Second Comptroller	271-275
Commissioner of Customs	277-283
First Auditor	285-296
Second Auditor	297-308
transactions of the office during the year	299-306
claims of Indian soldiers	306
Soldiers' Home accounts	307
a statute of limitations recommended	307
the clerical force	307
Third Auditor	309-323
transactions of the office during the year	311-320
quartermaster accounts	320
the pension roll	322
the files	322
Fourth Auditor	325-341
transactions of the office during the year	327-340
naval funds	340
a statute of limitations recommended	341
additional clerks needed	341
Fifth Auditor	343-388
transactions of the office during the year	345-355
diplomatic and consular	345
internal-revenue	349
miscellaneous	350
Appendix, containing tabular statements, showing the expenses of the internal-revenue	
and diplomatic services, consular fees and salaries, relief afforded seamen, losses by	356-388
exchange, &c	
Sixth Auditor	389-396
Treasurer of the United States	397-446
AMERICAN PRINTING HOUSE FOR THE BLIND, United States bonds held in trust for	419
APPROPRIATIONS:	
recommended for transportation of worn and mutilated United States notes	408
gold and silver certificates	408

Treasurer of the United States—Continued.

Page

APPROPRIATIONS—Continued.

recommended for distribution of fractional silver coin	410
recoinage of uncurrent gold and silver coins	414
for salaries, Treasurer's office	446

ASSETS OF THE TREASURY:

amount of	401, 403
increase and decrease of, during year	402, 403

BALANCES:

in Treasury	401
in national-bank depositaries	401, 403, 427
for redemption of notes of failed, &c., national banks	422
of covered moneys	424, 425
comparative statement of, at close of fiscal years 1883 and 1884	426
explanation of differences in	427
to credit of disbursing officers	427
of moneys of Post-Office Department	427

BONDS:

called and matured, outstanding	401, 403, 442
retired	400, 440
exchanged	400, 440
held in trust	418

CERTIFICATES OF DEPOSIT (ACT JUNE 8, 1872):

redeemed, in Treasury	401
fund for redemption of	401, 403
issued, redeemed, and outstanding	413
issues of, by warrant, during fiscal year	424
redemptions of, by warrant, during fiscal year	425

CINCINNATI CHAMBER OF COMMERCE, United States bonds held in trust for.

419

CLEARING-HOUSE IN NEW YORK:

transactions of Treasury with	414
kinds of money used in settlement of balances due	414, 416

COMPOUND-INTEREST NOTES:

redemptions of, by warrant, during fiscal year	425
outstanding at close of fiscal years	431
redemptions of, for fiscal year, and total redemptions	432
issued, redeemed, and outstanding at close of fiscal year	434, 436

CONSOLS OF 1865:

redemptions of, by warrant, during fiscal year	425
coupons from, paid during fiscal year	438
total retired for sinking fund	439
total retired by purchase, conversion, and redemption	440

CONSOLS OF 1867:

redemptions of, by warrant, during fiscal year	425
coupons from, paid during fiscal year	438
total retired for sinking fund	439
total retired by purchase, conversion, redemption, and exchange	440

CONSOLS OF 1868:

redemptions of, by warrant, during fiscal year	425
coupons from, paid during fiscal year	438
total retired for sinking fund	439
total retired by purchase, conversion, redemption, and exchange	440

COUNTERFEITS:

on United States currency and national-bank notes detected	412
coins detected	413, 437

COUPONS:

from United States bonds, amount of, paid during fiscal year	400, 438
from 3.65 bonds of District of Columbia paid during fiscal year	400, 438

CUSTOMS:

receipts from, decrease in, during fiscal year	399, 426
kinds of money received in payment of, at New York	414, 417
receipts from, by warrant, during fiscal year	424

CUSTOMS, LIGHT-HOUSES, PUBLIC BUILDINGS, ETC.:

expenditures from appropriations for, by warrant, during fiscal year	424
DEPOSITS, for retirement of national-bank circulation	422, 445

DEPOSITARIES, NATIONAL-BANK:

deposits in	401, 403
bonds held to secure	400, 419, 430
receipts and disbursements by, and balances in	417
disbursing officers' balances with	427

DIPLOMATIC APPROPRIATIONS:

repayments to, during fiscal year	424
expenditures from, by warrant, during fiscal year	425
DISBURSING OFFICERS, balances of, in Treasury	399, 401, 403, 427

DISTRICT OF COLUMBIA:

interest on 3.65 bonds of, included in assets	401
paid during fiscal year	400, 438

DRAFTS:

number of, drawn	400
amount of, outstanding	401, 403

EMPLOYÉS OF THE TREASURER'S OFFICE:

changes in, during fiscal year	445
salaries paid to, during fiscal year	446

EXCHANGER:

in Treasury	401
sales of	414

	Page.
Treasurer of the United States—Continued.	
EXPENDITURES:	
decrease of, as compared with 1883.....	399
by warrant, during fiscal year.....	424
comparative statement of, for fiscal years 1883 and 1884.....	426
by Treasurer on post-office warrants during fiscal year.....	427
by postmasters during fiscal year.....	399, 427
EXPRESS CHARGES:	
on United States notes and certificates.....	406
on fractional silver coin.....	410
FIVE PER CENT. REDEMPTION FUND:	
amount of.....	401-403
credits to, during fiscal year.....	443
FIVE-TWENTIES OF 1862:	
redemptions of, by warrant, during fiscal year.....	425
coupons from, paid during fiscal year.....	438
total retired for sinking fund.....	439
total retired by purchase, conversion, and redemption.....	440
FIVE-TWENTIES OF 1864:	
redemptions of, by warrant, during fiscal year.....	425
total retired for sinking fund.....	439
total retired by purchase, conversion, and redemption.....	440
FIVE-TWENTIES OF 1865:	
redemptions of, by warrant, during fiscal year.....	425
coupons from, paid during fiscal year.....	438
total retired for sinking fund.....	439
total retired by purchase, conversion, and redemption.....	440
FRACTIONAL CURRENCY:	
in Treasury.....	401
outstanding, and redemptions of.....	412
counterfeit, rejected during fiscal year.....	413
deductions from face value of, on account of mutilations.....	412, 432, 436
redemptions of, by warrant, during fiscal year.....	425
amount of, outstanding at close of fiscal year.....	431
redemptions of, for fiscal year and total redemptions.....	432
issued, redeemed, and outstanding at close of fiscal year.....	435, 436
FRACTIONAL SILVER COIN:	
in Treasury.....	401, 403
in each Treasury office, by denominations.....	410, 411
distribution of.....	410
number of packages of, sent.....	410
received at Treasurer's office.....	436
returned for national-bank notes redeemed during fiscal year.....	443
FUNDED LOAN OF 1881:	
bonds of, held in trust for national banks.....	420
redemptions of, by warrant, during fiscal year.....	425
coupons from bonds of, paid during fiscal year.....	438
retired for sinking fund.....	439
total retired by purchase and redemption.....	441
FUNDED LOAN OF 1881, CONTINUED AT 3½ PER CENT.:	
bonds of, held in trust for national banks.....	430
redemption of, by warrant, during fiscal year.....	425
checks for interest on, issued.....	438
retired for sinking fund.....	439
total retired by redemption and exchange.....	441
FUNDED LOAN OF 1891:	
bonds of, held in trust for national banks.....	419, 430
coupons from, paid during fiscal year.....	438
checks for quarterly interest on, issued.....	438
FUNDED LOAN OF 1907:	
bonds of, held for Pacific Railroad sinking fund.....	418
in trust for national banks.....	419, 430
receipts on account of, by warrant, during fiscal year.....	424
redemptions of, by warrant, during fiscal year.....	425
refunding certificates converted into.....	439
coupons from bonds of, paid during fiscal year.....	438
checks for quarterly interest on, issued.....	438
total purchased for sinking fund.....	439
total retired by purchase and redemption.....	441
GOLD:	
in Treasury.....	401, 403
decrease of, in Treasury during year.....	402, 403
decrease of available, due to clearing-house payments.....	415
received in payment of duties on imports, New York.....	414, 417
paid in settlement of clearing-house balances, New York.....	414, 416
GOLD CERTIFICATES:	
in Treasury.....	401
issued, redeemed, and outstanding.....	400, 407
express charges on worn and mutilated.....	408
received in payment of duties on imports, New York.....	417
paid in settlement of clearing-house balances, New York.....	416
receipts on account of, by warrants.....	424
redemptions of, by warrants.....	425
issued, redeemed, and outstanding, detailed statement.....	437
INDIAN TRUST FUND, bonds and stocks of.....	
	418, 429
INTEREST:	
due and unpaid.....	401, 403
decrease of expenditures on account of.....	399

Treasurer of the United States—Continued.

	Page.
INTEREST—Continued.	
expenditures on account of, by warrant.....	425
checks issued in payment of.....	400, 438
on District of Columbia 3.65 per cent. bonds paid.....	409, 438
INTERIOR CIVIL APPROPRIATIONS:	
repayments to, during fiscal year.....	424
expenditures from, by warrant, during fiscal year.....	424
INTERIOR DEPARTMENT APPROPRIATIONS:	
repayments to, during fiscal year.....	424
expenditures from, by warrant, during fiscal year.....	425
INTERNAL REVENUE:	
receipts from, by warrant, during fiscal year.....	424
expenditures from appropriations for, by warrant, during fiscal year.....	424
JUDICIARY APPROPRIATIONS:	
repayments to, during fiscal year.....	424
expenditures from, by warrant, during fiscal year.....	425
LANDS:	
receipts from sales of, by warrant, during fiscal year.....	424
increase of, during fiscal year.....	399, 426
LETTERS:	
received and sent during fiscal year.....	445
LIABILITIES OF THE TREASURY:	
amount of.....	401, 402
increase and decrease of, during fiscal year.....	402, 403
LOAN OF 1858:	
total retired by conversion and redemption.....	440
LOAN OF FEBRUARY, 1861:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, coupons from, paid during fiscal year.....	438
purchased for sinking fund.....	439
total retired by purchase and redemption.....	440
LOAN OF JULY AND AUGUST, 1861:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, coupons from, paid during fiscal year.....	438
retired for sinking fund.....	439
total retired by purchase and redemption.....	440
LOAN OF JULY AND AUGUST, 1861, CONTINUED AT 3½ PER CENT.:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, held in trust for national banks.....	430
retired for sinking fund.....	439
total retired by redemption.....	441
LOAN OF 1863:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, coupons from, paid during fiscal year.....	438
retired for sinking fund.....	439
total retired by purchase and redemption.....	440
LOAN OF 1863, CONTINUED AT 3½ PER CENT.:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, held in trust for national banks.....	430
retired for sinking fund.....	439
total retired by redemption and exchange.....	441
LOAN OF JULY 12, 1882:	
bonds of, amount issued in exchange during fiscal year.....	400
held for Pacific Railroad sinking funds.....	418
held in trust for national banks.....	419, 430
receipts on account of, by warrant, during fiscal year.....	424
redemptions of, by warrant, during fiscal year.....	425
checks for interest on, issued.....	438
retired by redemption for sinking fund.....	439
retired by redemption.....	441
MANHATTAN SAVINGS INSTITUTION:	
United States bonds held in trust for.....	419
MINOR COIN:	
in Treasury.....	401
in Treasury offices, by denominations, increase of.....	411
recommendation relative to.....	411
received at Treasurer's office during year.....	437
MONEY PACKAGES:	
received and sent during fiscal year.....	410, 443, 445
NATIONAL-BANK NOTES:	
redeemed during fiscal year and total redeemed.....	400
in Treasury.....	401, 403
counterfeit, rejected during fiscal year.....	412
stolen, rejected during fiscal year.....	412
the redemption of.....	420
expenses of redemption of.....	421, 442
deposits for retirement of.....	422, 445
redemptions of notes of failed, liquidating, and reducing banks, and deductions on account of mutilations.....	422, 431
mode of payment for, during fiscal year.....	443
received for redemption from principal cities, by months, during fiscal year.....	443
credited to national banks in 5 per cent. account during fiscal year.....	443
number of packages of, received and delivered during fiscal year.....	443
balanced statements of receipts and deliveries of.....	444
NATIONAL BANKS,	
semi-annual duty collected from.....	400, 420, 429
United States bonds held for.....	400, 419, 430

	Page.
Treasurer of the United States—Continued.	
NATIONAL BANKS—Continued.	
substitution of bonds for those "called".....	420
depositories, transactions with.....	417
credits to, in 5 per cent. account during fiscal year.....	443
NAVY DEPARTMENT APPROPRIATIONS:	
repayments to, during fiscal year.....	424
expenditures from, by warrant, during fiscal year.....	425
OLD DEBT, outstanding.....	401, 403
OLD DEMAND NOTES:	
redemptions of, by warrant, during fiscal year.....	425
outstanding at close of each fiscal year.....	431
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations.....	432
issued, redeemed, and outstanding at close of fiscal year.....	432, 436
ONE AND TWO YEAR NOTES OF 1863:	
in Treasury.....	401
redemptions of, by warrant, during fiscal year.....	425
outstanding at close of each fiscal year.....	431
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations.....	432
issued, redeemed, and outstanding at close of fiscal year.....	434, 436
OREGON WAR DEBT:	
redemptions of, by warrant, during fiscal year.....	425
bonds of, coupons from, paid during fiscal year.....	438
purchased for sinking fund.....	439
total retired by purchase and redemption.....	440
PACIFIC RAILROAD SINKING FUNDS, bonds held on account of.....	418
PACIFIC RAILWAYS, BONDS ISSUED TO:	
amount of, held for Indian trust fund.....	419, 429
for Pacific Railroad sinking funds.....	418
in trust for national banks.....	419, 430
checks for interest on, issued.....	438
PENNSYLVANIA COMPANY, United States bonds held in trust for.....	419
POSTMASTERS, receipts and expenditures by, covered by warrants of Postmaster-General.....	427
POST-OFFICE DEPARTMENT:	
receipts and expenditures of.....	399, 427
balance of account of.....	401, 403
PUBLIC DEBT:	
surplus applicable to reduction of.....	399
receipts on account of, by warrant, for fiscal year.....	424
repayments to appropriations for interest on, during fiscal year.....	424
expenditures, by warrant, for interest on, during fiscal year.....	425
expenditures, by warrant, for redemption of, during fiscal year.....	425
QUARTERLY SALARIES APPROPRIATIONS:	
repayments to, during fiscal year.....	424
expenditures from, by warrant, during fiscal year.....	425
RECEIPTS:	
decrease of, as compared with 1883.....	399
as shown by warrants during fiscal year.....	424
comparative statement of, for fiscal years 1883 and 1884.....	426
of moneys of Post-Office Department by warrants for fiscal year.....	427
RECOINAGE OF UNCURRENT COINS:	
loss on.....	414
appropriation recommended for.....	414
REFUNDING CERTIFICATES:	
redemption of, by warrant, during fiscal year.....	425
issued, converted, and outstanding.....	439
RESERVE, amount of, method of computing, and percentage of.....	403, 404
SALARIES:	
restoration of, in Treasurer's office, urged.....	423
of force employed in Treasurer's office, paid during fiscal year.....	446
SEMI-ANNUAL DUTY, assessed and collected.....	400, 420, 429
SEVENTY-THREE NOTES:	
redemptions of, by warrant, during fiscal year.....	425
issued, redeemed, and outstanding at the close of the fiscal year.....	438
SILVER BULLION, in Treasury.....	401, 403
SILVER CERTIFICATES:	
in Treasury.....	401
issues and redemptions of.....	400, 407
outstanding.....	400, 401, 407
exchange of, for gold.....	407, 415
express charges on worn and mutilated.....	408
received in payment of duties on imports, New York.....	414, 417
issued in settlement of clearing-house balances.....	416
issues of, by warrant, during fiscal year.....	424
redemptions of, by warrant, during fiscal year.....	425
redemptions of, during fiscal year, and total redemptions.....	432
issued, redeemed, and outstanding, by denominations.....	436
SPEAKER'S CERTIFICATES, change in manner of payment of, recommended.....	418
STANDARD SILVER DOLLARS:	
in Treasury.....	401, 402, 403
increase of, during fiscal year.....	402
coinage and distribution of.....	409
amount in each Treasury office.....	410
not used in payment of clearing-house balances.....	414
received at Treasurer's office during fiscal year.....	437
amount of, returned for national bank notes redeemed during fiscal year.....	443

	Page.
Treasurer of the United States—Continued.	
STATE OF THE TREASURY, THE	401
STATES:	
amounts on deposit with, under act of June 23, 1836	428
bonds of, held in trust funds	419, 429
TELEGRAMS:	
received and sent during fiscal year	445
TEN-FORTIES of 1864:	
redemptions of, by warrant, during fiscal year	425
coupons from, paid during fiscal year	438
total retired for sinking fund	439
total retired by redemption and exchange	440, 441
TEXAN INDEMNITY STOCK, total redeemed	440, 441
TRANSFER CHECKS:	
number of, drawn during fiscal year	400
amount of, issued in redemption of national bank notes during fiscal year	443
TREASURER'S OFFICE, restoration of salaries in, urged	423
TREASURY PROPER APPROPRIATIONS:	
repayments to, during fiscal year	424
expenditures, by warrant, from, during fiscal year	425
UNAVAILABLE FUNDS:	
amount of	399
detailed statement of	428
UNITED STATES BONDS:	
held in trust for national banks	400, 419, 430,
Pacific Railroad sinking funds	418
American Printing House for the Blind	419
Pennsylvania Company	419
Manhattan Savings Institution	419
Cincinnati Chamber of Commerce	419
and interest in Treasury	401, 403
redeemed during fiscal year	400
total retired by purchase, conversion, redemption, and exchange	400, 440, 441
issues of, by warrant, during fiscal year	424
redemptions of, by warrant, during fiscal year	425
coupons from, paid during fiscal year	438
checks for interest on, issued during fiscal year	438
total retired for sinking fund	439
UNITED STATES CURRENCY:	
total amount of, redeemed and outstanding	400
amount of each issue of, outstanding at close of each fiscal year	431
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations issued, redeemed, and outstanding at close of fiscal year	432
UNITED STATES NOTES:	
in Treasury	401, 403
outstanding, by denominations	405
changes in denominations of, outstanding	405
issues and redemptions of	406
number of outstanding	405
receipts of, for customs, by months, since resumption	406
express charges on worn and mutilated	408
deductions from face value of, on account of mutilations	412, 432
counterfeit, rejected during fiscal year	412, 413
paid in settlement of clearing-house balances, New York	414, 416
received in payment of duties on imports, New York	414, 417
issues of, by warrant, during fiscal year	424
redemption of, by warrant, during fiscal year	425
outstanding at close of each fiscal year	431
redemptions of, for fiscal year, total redemptions, and deductions on account of mutilations issued, redeemed, and outstanding at close of fiscal year	432, 436
returned for national bank notes redeemed	443
for credit of 5 per cent. accounts of national banks	443
VAULTS OF THE TREASURY OFFICES:	
completion of new	409
WAR DEPARTMENT APPROPRIATIONS:	
repayments to, during fiscal year	424
expenditures from, by warrant, during fiscal year	425
WORK OF THE OFFICE:	
remarks relative to	423
Register of the Treasury	449-586
Loan Division	449-451
Note and Coupon Division	452
Note and Fractional Currency Division	453
Receipts and Expenditures Division	453-586
receipts of the United States	455-475
appropriations	476-567
expenditures	476-567
balances	476-567
public debt, 1791-1884	568
customs, expenses of collecting	569-571
customs service, number and compensation of persons employed in	575-586
internal revenue, expenses of assessing and collecting	572-574
Liabilities to Indian Tribes	587-595