

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1885.

IN TWO VOLUMES.

VOLUME I:

FINANCE.

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TREASURY DEPARTMENT,
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Secretary.

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REPORT.

TREASURY DEPARTMENT,
Washington, D. C., December 7, 1885.

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

RECEIPTS AND EXPENDITURES.

Fiscal year 1885.

The ordinary revenues of the Government from all sources for the fiscal year ended June 30, 1885, were:

From customs.....	\$181,471,939 34
From internal revenue.....	112,498,725 54
From sales of public lands.....	5,705,986 44
From tax on national banks.....	2,914,222 25
From profits on coinage, bullion deposits, and assays..	6,051,284 96
From customs fees, fines, penalties, &c.....	907,464 27
From fees—consular, letters-patent, and lands..	3,714,613 58
From repayment of interest by Pacific Railway Companies.....	1,608,071 58
From sinking-fund for Pacific Railway Companies.....	2,476,707 78
From deposits by individuals for surveying public lands.....	594,414 34
From proceeds of sales of Government property.....	302,882 07
From Indian trust-funds	76,942 08
From immigrant fund.....	177,002 50
From Soldiers' Home, permanent fund.....	333,735 05
From sale of condemned naval vessels.....	55,541 80
From tax on tonnage.....	400,342 46
From revenues of the District of Columbia.....	1,929,298 11
From miscellaneous sources.....	2,471,532 23
Total ordinary receipts.....	<u>323,690,706 38</u>

The ordinary expenditures for the same period were :

For civil expenses.....	\$23, 826, 942 11
For foreign intercourse.....	5, 439, 609 11
For Indians.....	6, 552, 494 63
For pensions.....	56, 102, 267 49
For the military establishment, including rivers and harbors and arsenals.....	42, 670, 578 47
For the naval establishment, including vessels, ma- chinery, and improvements at navy-yards.....	16, 021, 079 67
For miscellaneous expenditures, including public buildings, light-houses, and collecting the revenue..	54, 728, 056 21
For expenditures on account of the District of Colum- bia.....	3, 499, 650 95
For interest on the public debt.....	51, 386, 256 47
For the sinking-fund.....	45, 604, 035 43
Total ordinary expenditures.....	<u>305, 830, 970 54</u>
Leaving a surplus of.....	<u>17, 859, 735 84</u>

Which was applied to the redemption—

Of Oregon war debt.....	\$2, 800 00
Of loan of July and August, 1861.....	53, 800 00
Of five-twenties of 1862.....	15, 400 00
Of five-twenties of 1864.....	750 00
Of five-twenties of 1865.....	22, 800 00
Of loan of 1863.....	36, 600 00
Of ten-forties of 1864.....	79, 500 00
Of consols of 1865.....	48, 350 00
Of consols of 1867.....	74, 100 00
Of consols of 1868.....	10, 350 00
Of funded loan of 1881.....	35, 000 00
Of loan of February, 1861.....	1, 000 00
Of old demand, compound-interest, and other notes..	8, 260 00
And to the increase of cash in the Treasury.....	<u>17, 471, 025 84</u>
Total.....	<u>17, 859, 735 84</u>

As compared with the fiscal year 1884, the receipts for 1885 have decreased \$24,829,163.54, as follows:

Source.	Decrease.	Increase.	Net decrease.
Customs.....	\$13,595,550 42		
Internal revenue.....	9,087,346 97		
Sales of public lands.....	4,104,718 57		
Tax on national banks.....	194,507 88		
Sales of Government property.....	243,732 67		
Marine-hospital tax.....	235,977 50		
Surveying Indian lands.....	310,406 95		
Sale of condemned naval vessels.....	144,458 20		
Surveying public lands.....	69,697 44		
Steamboat fees.....	71,870 85		
Registers' and receivers' fees.....	58,258 31		
Fees on letters-patent.....	92,325 25		
Sale of military barracks.....	60,643 76		
Revenues of District of Columbia.....	41,428 02		
Soldiers' Home permanent fund.....	33,356 99		
Miscellaneous items.....	129,834 72		
Profits on coinage.....		\$1,800,675 66	
Repayment of interest by Pacific Railroads.....		236,708 37	
Sinking-fund for Pacific Railroads.....		430,932 73	
Consular fees.....		342,955 67	
Customs fees, fines, penalties, &c.....		109,873 50	
Reimbursement of sundry Indian appropriations.....		114,384 27	
Sales of Indian lands.....		253,028 70	
Chinese indemnity fund.....		151,970 80	
Sales of District of Columbia bonds.....		77,431 83	
Tax on seal-skins.....		65,525 25	
Shipping fees.....		61,484 12	
	28,474,134 50	3,644,970 96	24,829,163 54

There was an increase in the expenditures of \$16,100,690.78, as follows:

Object	Increase.	Decrease.	Net increase.
War Department.....	\$3,240,975 11		
Interior Department—Indians.....	76,495 34		
Interior Department—Pensions.....	673,039 43		
Civil and miscellaneous.....	16,573,824 68		
Navy Department.....		\$1,271,521 77	
Interest on the public debt.....		3,192,122 01	
	20,564,334 56	4,463,643 78	16,100,690 78

Fiscal year 1886.

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

Source.	Quarter ended September 30, 1885.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Customs.....	\$52,203,853 12	\$122,796,146 88	\$175,000,000 00
Internal revenue.....	28,600,281 06	87,399,718 94	116,000,000 00
Sales of public lands.....	1,173,574 87	3,826,425 13	5,000,000 00
Tax on national banks.....	1,354,386 72	1,645,613 28	3,000,000 00
Repayment of interest and sinking-fund, Pacific Railway Companies.....	462,267 12	1,037,732 88	1,500,000 00
Customs fees, fines, penalties, &c.....	231,801 28	668,198 72	900,000 00
Fees—consular, letters-patent, and lands.....	796,731 12	2,203,268 88	3,000,000 00
Proceeds of sale of Government property.....	71,639 37	228,310 63	300,000 00
Profits on coinage, assays, &c.....	724,358 01	3,275,641 99	4,000,000 00
Deposits for surveying public lands.....	25,533 62	374,466 38	400,000 00
Revenues of the District of Columbia.....	272,033 03	1,627,966 97	1,900,000 00
Miscellaneous sources.....	846,679 07	3,153,329 93	4,000,000 00
Total receipts.....	86,763,179 39	228,236,820 61	315,000,000 00

VIII REPORT OF THE SECRETARY OF THE TREASURY.

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

Object.	Quarter ended September 30, 1885.	Remaining three-fourths of the year.	Total.
	Actual.	Estimated.	
Civil and miscellaneous expenses, including public buildings, light-houses, and collecting the revenue.....	\$18,606,166 33	\$60,893,833 67	\$79,500,000 00
Indians.....	1,631,247 73	4,368,752 27	6,000,000 00
Pensions.....	20,986,820 58	33,013,179 42	54,000,000 00
Military establishment, including fortifications, river and harbor improvements, and arsenals.....	9,718,806 23	27,281,193 77	37,000,000 00
Naval establishment, including vessels and machinery, and improvements at navy-yards.....	3,985,104 33	11,014,895 67	15,000,000 00
Expenditures on account of the District of Columbia.....	1,526,644 07	1,973,355 93	3,500,000 00
For interest on the public debt.....	13,439,623 41	36,560,376 59	50,000,000 00
For the sinking-fund.....	189,400 00	45,560,600 00	45,750,000 00
Total ordinary expenditures.....	70,083,812 68	220,666,187 32	290,750,000 00

Total receipts, actual and estimated.....	\$315,000,000 00
Total expenditures, including sinking-fund.....	290,750,000 00
Estimated surplus.....	24,250,000 00

Fiscal year 1887.

The revenues of the fiscal year ending June 30, 1887, are thus estimated upon the basis of existing laws—

From customs.....	\$175,000,000 00
From internal revenue.....	116,000,000 00
From sales of public lands.....	5,000,000 00
From tax on national banks.....	3,000,000 00
From repayment of interest and sinking-fund, Pacific Railroad Companies.....	1,500,000 00
From customs fees, fines, penalties, &c.....	900,000 00
From fees—consular, letters-patent, and lands.....	3,000,000 00
From proceeds of sale of Government property.....	300,000 00
From profits on coinage, assays, &c.....	4,000,000 00
From deposits for surveying public lands.....	400,000 00
From revenues of the District of Columbia.....	1,900,000 00
From miscellaneous sources.....	4,000,000 00
Total estimated ordinary receipts.....	315,000,000 00

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

Legislative.....	\$3,275,828 92
Executive.....	18,491,311 70

Judicial.....	\$408,300 00	
Foreign intercourse.....	1,604,961 60	
Military establishment.....	25,680,495 51	
Naval establishment.....	30,836,357 74	
Indian affairs.....	6,051,259 84	
Pensions.....	75,830,200 00	
Public works—		
Legislative.....	\$6,000 00	
Treasury Department.....	4,823,869 17	
War Department.....	16,572,630 18	
Navy Department.....	4,968,337 41	
Interior Department.....	411,880 00	
Department of Justice.....	77,300 00	
	<hr/>	26,860,016 76
Postal service.....	7,443,914 25	
Miscellaneous.....	20,356,082 03	
District of Columbia.....	3,839,868 99	
Permanent annual appropriations—		
Interest on the public debt.....	48,500,000 00	
Sinking-fund.....	46,659,000 00	
Refunding—customs, internal revenue, lands, &c.....	13,152,400 00	
Collecting revenue from customs..	5,500,000 00	
Miscellaneous.....	5,099,555 00	
	<hr/>	118,910,955 00
Total estimated expenditures, including sinking-fund.....		<hr/> 339,589,552 34 <hr/>
Or an estimated deficit of.....		<hr/> \$24,589,552 34 <hr/>

Excluding the sinking-fund, the estimated expenditures will be \$292,930,552.34, showing a surplus of \$22,069,447.66.

SINKING-FUND.

The act of February 25, 1862, (R. S., 3688, 3689,) requires one per centum of the entire debt of the United States to be annually set apart as a sinking-fund and applied to the purchase or payment of the public debt, in such manner as the Secretary of the Treasury may from time to time direct, together with a sum equal to the interest on all bonds so redeemed; and the act of April 17, 1876, (19 Stat., 33,) provides that fractional currency redeemed by the Treasury shall also form a part of the sinking-fund.

Under the above provisions of law, United States bonds and fractional currency to the amount of \$45,604,035.43 were redeemed and applied to the fund during the past fiscal year.

The requirements of the fund for the present fiscal year, computed upon the same basis as in former years, will aggregate \$49,000,000. It is believed, however, that the intent of the law will be fully complied with if, in determining the amount to be applied to the fund, the aggregate of the various coin and currency certificates which are held in the Treasurer's cash, as well as the cash in the Treasury available for the reduction of the debt and the amount held as a reserve for the redemption of United States notes under the resumption act, shall be deducted from the outstanding principal of the debt, and the bonds issued to the several Pacific Railroads added thereto. The amount required to be applied under this method, including interest on bonds previously redeemed, is estimated at \$45,750,000.

UNITED STATES BONDS.

On November 1, 1884, the outstanding bonds of the 3 per cent. loan of the act of July 12, 1882, amounted to \$204,519,250. Of this amount, \$10,000,000 had been called September 26, 1884, and ceased to bear interest November 1, 1884.

The following table shows the changes in the interest-bearing debt during the year ended October 31, 1885:

Title of loan.	Rate of interest.	Outstanding November 1, 1884.	Issued during the year.	Redeemed during the year.	Outstanding October 31, 1885.
Loan of July 12, 1882.....	3 per cent.....	\$204,519,250	.....	{ \$1,101,600 9,227,150 }	\$194,190,500
Funded loan of 1891.....	4½ per cent.....	250,000,000	.....	.....	250,000,000
Funded loan of 1907.....	4 per cent.....	737,691,550	†\$48,800	.....	737,740,350
Refunding certificates.....	4 per cent.....	264,800	.....	‡41,000	223,800
Navy-pension fund.....	3 per cent.....	14,000,000	.....	.....	14,000,000
Bonds issued to Pacific Railroads.....	6 per cent.....	1,206,475,600	48,800	10,369,750	1,196,154,650
		64,623,512	.....	.....	64,623,512
Total.....	.....	1,271,099,112	48,800	10,369,750	1,260,778,162

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

† Of this issue, \$7,800 was on account of accrued interest on \$41,000 refunding certificates converted into 4 per cent. bonds.

‡ Redeemed by conversion into 4 per cent. bonds.

The reduction in the annual interest charge by reason of the changes during the year ended October 31, 1885, is as follows:

On bonds redeemed or interest ceased.....	\$309,862 50
Deduct for interest on 4 per cent. bonds issued	312 00
Net reduction	309,550 50

CONVERSION OF REFUNDING CERTIFICATES.

Since November 1, 1884, 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.....	\$41,000 00
Accrued interest due.....	9,826 00

Total.....	50,826 00
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For which settlement was made as follows:

Four per cent. bonds issued.....	\$48,800 00
Interest paid in cash.....	2,026 00

Total.....	50,826 00
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The certificates still outstanding amount to..... \$223,800 00

The redemptions and cancellations of United States bonds and seventy notes during the twelve months ended October 31, 1885, were as follows:

Seven-thirty notes of July 17, 1861.....	\$50
Seven-thirty notes, 1864-1865.....	2,150
Loan of February 8, 1861.....	1,000
Oregon-war debt.....	1,650
Five-twenties of February 25, 1862.....	23,950
Five-twenties of 1865, (May and November).....	800
Five-twenties of June 30, 1864.....	800
Ten-forties of 1864.....	52,300
Consols of 1865.....	51,850
Consols of 1867.....	55,700
Consols of 1868.....	7,100
Loan of July and August, 1861, (6 per cent.).....	44,500
Loan of March 3, 1863, (6 per cent.).....	33,500
Funded loan of 1881, (5 per cent.).....	27,450
Loan of July and August, 1861, (continued at 3½ per cent.).....	85,450
Loan of March 3, 1863, (continued at 3½ per cent.).....	17,100
Funded loan of 1881, (continued at 3½ per cent.).....	264,150
Loan of July 12, 1882, (3 per cent.)*.....	18,465,900
Total.....	19,135,450

* Part of which had matured before November 1, 1884.

XII REPORT OF THE SECRETARY OF THE TREASURY.

THE PUBLIC DEBT AND THE CONDITION OF THE TREASURY.

The indebtedness of the United States on March 4, 1885, including therein the bonds issued to the Pacific Railroad Companies, was as follows:

Interest-bearing debt.....	\$1,260,772,612 00
Accrued interest to date.....	9,666,376 00
Matured debt not yet presented, and accrued interest.....	5,493,735 37
Debt bearing no interest.....	608,945,443 67

Total.....	1,884,878,167 04
Cash in Treasury.....	379,166,353 40

Amount of debt less cash in Treasury \$1,505,711,813 64

The indebtedness of the United States on November 1, 1885, including therein the bonds issued on account of the Pacific Railroad Companies was as follows:

Interest-bearing debt.....	\$1,260,778,162 00
Accrued interest to date.....	9,595,948 10
Matured debt not yet presented and accrued interest.....	3,953,689 76
Debt bearing no interest.....	574,012,535 88

Total.....	1,848,340,335 74
Cash in Treasury.....	400,682,767 65

Amount of debt less cash in Treasury..... 1,447,657,568 09

Reduction of debt during above period..... 58,054,245 55

The assets of the Treasury on the 4th of March, 1885, excluding fractional coin and other unavailable items, were as follows:

Gold coin and bullion.....	\$240,501,182 29	
Less certificates outstanding.....	114,143,140 00	
		\$126,358,042 29
Silver coin and bullion.....	157,914,956 10	
Less certificates outstanding.....	111,694,881 00	
		46,220,075 10

Legal-tender notes.....	\$47,980,004	33	
Less certificates outstanding.....	29,400,000	00	
			<hr/> \$18,580,004 33
Deposits in national banks.....			10,150,036 90
National-bank notes			9,355,462 53
			<hr/> 210,663,621 15

The liabilities of the Treasury upon the same date were
as follows:

Matured debt and interest.....	\$5,493,735	37	
Interest due and unpaid.....	3,136,940	63	
Accrued interest to date	6,529,435	37	
Disbursing officers' balances.....	26,123,546	05	
Outstanding drafts and checks	6,249,573	07	
National-bank redemption fund.....	51,331,161	04	
Post-Office Department.....	3,034,639	51	
Legal-tender reserve.....	100,000,000	00	
			<hr/> 201,899,031 04
			<hr/>
Net balance in Treasury.....			8,764,590 11
			<hr/> <hr/>

The assets of the Treasury on the 1st of November, 1885, excluding fractional coin and other unavailable items, were as follows:

Gold coin and bullion..	\$251,359,349	29	
Less certificates outstanding.....	109,020,760	00	
			<hr/> \$142,338,589 29
Silver coin and bullion ¹	167,657,878	45	
Less certificates outstanding.....	93,146,772	00	
			<hr/> 74,511,106 45
Legal-tender notes.....	45,695,341	31	
Less certificates outstanding.....	18,145,000	00	
			<hr/> 27,550,341 31
National-bank notes			1,441,843 27
Deposits in national banks			13,595,550 93
			<hr/> 259,437,431 25

The liabilities of the Treasury upon the same date were as follows:

Interest due and unpaid.....	*\$2, 270, 556 75	
Accrued interest to date.....	*7, 223, 779 49	
Matured debt and interest.....	3, 953, 689 76	
National-bank redemption fund.....	48, 055, 654 06	
Disbursing officers' balances.....	22, 774, 534 08	
Post Office Department.....	3, 706, 081 52	
Outstanding drafts and checks.....	4, 634, 843 21	
Legal-tender reserve.....	100, 000, 000 00	
		\$192, 619, 138 87
Net balance in Treasury.....		\$66, 818, 292 38

The balance in the Treasury has therefore been increased within the above period by the sum of \$58,053,702.27.

CURRENCY REFORM—TAXATION REFORM.

A review of the several groups of laws which it is the duty of the Secretary of the Treasury to administer, manifests, as inquiry into the business of the country does, the grave need of reform in the state of our currency and in the present scheme of our taxation. Both are legacies of war. They are unaccountable except by the light of the events which afforded their origin and their excuse. Their continuance for so long a time since, though discreditable, is perhaps explained by that degree of prosperity continuing despite them which is so far beyond the prosperity possible wherever large standing armies and costly war-fleets are an annual expense, and where more restricted freedom of activity and trade entails heavier burdens. To many our prosperity might well seem satisfactory, although in fact, ever since the war it has been intolerably abridged by an unwise financial policy. But the continuing depression universal in varying degrees over the world obliges us all now to consider and undertake some reforms which our surplus revenues make feasible.

These reforms invite and exact the best efforts of American statesmanship. Neither party has escaped the danger of defending, as good, evils which both parties were merely getting used to. Men of both parties, public men conversant with public affairs, and men absorbed in

* The aggregate of these amounts is \$101,611.86 less than the amount stated above as accrued interest on the same date, for the reason that the latter amount, taken from the public-debt statement, includes \$101,611.86 interest items paid, and appears in the amount stated as cash held for matured debt and interest.

earning their livelihood, have been liable to influence from the great force of example which all governments carry ; and so the belief has spread that the disorder of our currency is a kind of order, that the mixture of private jobs and past public needs in our tariff, is a system of protection to American labor.

CURRENCY REFORM.

Currency reform is first in the order of importance and of time, and fitly precedes other reforms, even taxation reform, because it will facilitate all other reforms, and because it cannot safely be deferred. The coinage act of 1878 is overloading the mints with unissued, the sub-treasuries with returned silver dollars, and will unavoidably convert the funds of the Treasury into those depreciated and depreciating coins.

The disorders of our currency chiefly arise from the operation of two enactments :

1. The act of February 28, 1878, which has been construed as a permanent appropriation for perpetual Treasury purchases of at least \$24,000,000 worth of silver per annum, although from causes mostly foreign that metal is now of mutable and falling value, which must be manufactured into coins of unlimited legal tender and issued to the people of the United States as equivalents of our monetary unit.

2. The act of May 31, 1878, which indefinitely postponed fulfilment of the solemn pledge (March 18, 1869) not only of "redemption" but also of "payment" of all the obligations of the United States not bearing interest, legalized as \$346,000,000 paper money of unlimited legal tender, and required the post-redemption issue and reissue of these promises to pay dollars, as equivalents of our monetary unit.

But these two evils, which are each a separate menace to the public tranquillity and injurious to the public morals and the public faith, do not double the difficulties of a reform of the currency. Their concurrence may even assist Congress to provide the people of the United States with a better currency than the best now possessed by any nation ;—a currency in which every dollar note shall be the representative certificate of a coin dollar actually in the Treasury and payable on demand ; a currency in which our monetary unit coined in gold (\$550,000,000) and its equivalent coined in silver (\$215,000,000) shall not be suffered to part company.

Such a reform of the whole currency of the United States (setting aside the national bank-notes, which are diminishing and well secured) can be undertaken and finished subject to the following conditions :

THE CONDITIONS OF CURRENCY REFORM.

1. Without shock or disturbance to the industries, the business enterprise, the domestic trade, or foreign commerce of the country.

2. Without degrading the United States monetary unit of value to a cheaper dollar, and without raising the United States monetary unit of value to a costlier dollar.

3. Without loss to any who now hold the promise of the United States to pay a dollar.

4. Without reduction of the present volume of the currency, or hindrance to its free increase hereafter when every dollar note shall be the certificate of a coin dollar in the Treasury payable on demand.

5. Without pause in the reduction of the public debt, but paying more than three-fifths of all that part of the debt now payable at the option of the United States prior to September, 1891.

6. Without increase of taxation.

7. Without the sale of any silver bought and coined since February, 1878.

8. Without the disuse of the 215,000,000 coined silver dollars of unlimited legal tender, or any fall or discount in their present received value; and without the disuse of the 550,000,000 coined gold dollars of unlimited legal tender, or any rise or premium on their present received value.

9. Without prejudice to the adoption hereafter of an international bimetallic union, with free coinage of both metals for all comers, at a fixed ratio of weights, into coins of unlimited legal tender.

10. Without the coins of the two metals parting company from each other, whatever may be the temporary fall, if any, in the market price of silver bullion after stopping Treasury purchases.

I would most respectfully commend to the consideration of Congress the question whether such a reform of the currency ought not now to be endeavored; whether these are not among the prudent and just conditions of its reform; and whether such a reform might not be promoted, with immediate advantage to all our industries and trade, by Repeal of the clause requiring Treasury purchases of silver bullion, and Repeal of the act making compulsory Treasury issues and reissues of the legal-tender notes.

TREASURY PURCHASES AND COINAGE OF SILVER.

It is with deference suggested, that there are several points of agreement which may be reached, and differences of opinion removed or narrowed, by a preliminary understanding as to the use of terms.

We are all paper-money men if it but be understood that our paper money shall be a representative paper money, a certificate that actual coin is honestly borrowed and safely stored by the Treasury, dollar for dollar, and payable to its owner on demand. No one disputes the superior convenience of paper money. Its use in large multiples without increase of weight, its economy in saving the heavy and irreparable loss of the precious metals by abrasion, are indisputable advantages over other kinds of money.

Demonetization may signify legal disuse of either metal as coin. Gold is demonetized in India. But where is silver demonetized? There are varying degrees of its use in different nations. Nowhere is it entirely disused. Nowhere is it then demonetized if demonetization means legal disuse. It is used in England for fractional coins of a limited legal tender. It is used in France, Germany, and the United States for fractional coins, and also for larger coins of an unlimited legal tender. It is used in India and Mexico for fractional coins, and for coins of an unlimited legal tender, and of these the coinage is free to all owners of silver. In speaking of the demonetization of silver, the degree of its disuse should be specified by those who would avoid being understood to recommend free coinage to private silver owners, which nowhere now co-exists with the use of gold as a part of the currency.

Everybody is a two-metallist, and wishes the use of silver in fractional coins of at least a limited legal tender. Bimetallists desire a larger use of silver for coins of unlimited legal tender; but they also wish the use of gold in coins of unlimited legal tender. If, however, a gold coin and a silver coin must each be received for a dollar, and are both an unlimited legal tender in any number, some ratio in their weights must also be fixed by law. Yet no law can cross national boundaries as commerce does; so that any nation having a ratio not the same as the ratio of other nations traded with, is liable to be drained, in time, of one of its two metals. Thus bimetallism in any nation depends upon a fortunate balance of demands for the two metals from without, such as France enjoyed from 1785 to 1871; or else upon concurrence with a sufficient number of other nations in coining the unit of value in the two metals at one and the same ratio of weight. Bimetallism is essentially an international affair; but it does not exist: the fortunate balance in Europe was upset by Germany, and the international agreement, twice attempted, has failed. In but one way now can any nation retain in use coins of both metals which are both unlimited legal tender; namely, by stopping the coinage of the metal unacceptable to other nations. France has done so. The United States must likewise stop coining silver. Stop, wait, negotiate. And whether

negotiations shall succeed or fail, there is still no other way than to stop where we are, namely at the point where a risk begins to appear of difficulty in retaining silver in our home circulation in full equivalence with our gold unit of value which has an international circulation.

SILVER—GOLD.

Silver in fractional coins is the most convenient desirable metal for use in the payment of petty sums. These are the bulk of human transactions where money passes. It has no rival. Who does not deem it indispensable? Silver cannot profitably be discarded from large use by any civilized nation in the world, even where, as in Great Britain and the Scandinavian countries, it is used only for fractional coins, made legal tender for small sums, and gold alone is cut into coins of unlimited legal tender. Silver alone is coined by some nations; is the monetary metal of enormous Asian populations. We know little of China, but computing what they fairly may as to the rest of the world, the statisticians all agree that silver is 54 per cent. of the monetary metals of mankind.

Gold, however, is indispensable also, though its high value makes it impossible to be used anywhere as small change. Gold is fairly computed to be about 46 per cent. of the two monetary metals of mankind. Gold is the standard of value in the foreign commerce, not only of the United States, but also of every nation in Europe. Foreign exchange is calculated as between the different gold coins. Gold is the standard in the domestic trade of England and of Germany, and of all the countries which, like France, have been bimetallic, but which have now ceased from silver coinage in order to prevent the fall of the silver already coined as legal tender for all sums. Gold is, in fact and by law, the standard of value in the domestic trade of the United States, and has been since March, 1873, under the act of Congress making 25.8 troy grains of standard gold our monetary "unit of value," which, as will be explained below, had theretofore been safely and justly placed alike in coins of gold and coins of silver.

Gold is 66 per cent. of the metallic circulation of the United States at the present moment; although it may need explaining that with free coinage for everybody's silver into full legal-tender silver dollars, the people of the United States asked for only 8,045,838 in eighty years, but that Congress required the coinage of 215,000,000 in about eight years.

Gold is the standard of value in nations from which we in the United States, took 87 per cent. last year of all our imports and to which we sent

more than 92 per cent. of all our exports. And with most of the countries having silver as a standard, or in nearly exclusive use, where we do the small remainder of our foreign trade, settlements are effected by the gold standard through sterling bills on London.

Gold from the mines of all the world has doubled in quantity within thirty-five years; silver about doubling in the last one hundred years. Gold, like silver, is a principal product of mines in the United States, which have yielded of the two precious metals:

	<i>Gold.</i>	<i>Silver.</i>
For the last 40 years.....	72 per cent.	28 per cent.
For the last 14 years.....	50 + per cent.	50 — per cent.
Lately as 4 years ago.....	50 + per cent.	50 — per cent.
Last year.....	39 — per cent.	61 + per cent.

Who, then, would propose the disuse of gold, or ask the enactment or the continuance of laws likely to promote the expulsion of gold, or its use at a premium instead of as the standard of value, to which, by stopping the coinage of silver now, the legal-tender value of the 215,000,000 silver dollars already coined may be held up and made to conform, until these troubles be overpast.

But our 215,000,000 silver dollars are here, and cannot be expected sensibly to decrease, as our gold may. Nobody will export or melt them. The reasons are plain. They will not flow abroad, for the legal-tender quality given them by act of Congress cannot procure their reception elsewhere; not in Germany, just as her legal-tender laws, applied to her equally depreciated 400 or 500 million silver marks in thalers of unlimited legal tender, cannot promote their reception here or in France; not in France, just as her legal-tender laws, applied to her 600 million five-franc pieces of unlimited legal tender, cannot promote their reception here or in Germany. Ceasing to coin more, our 215,000,000 silver dollars will remain. Nobody will melt them, since the silver melted is worth 20 or 25 per cent. less than the silver minted, while they remain a legal-tender for all sums. Therefore, no silver to be used in the arts or industries, or for exportation, will be drawn from this stock. It is not to be expected that Congress will withdraw from these 215,000,000 silver dollars their full tender quality; it is not to be expected that Congress will redeem and melt them and sell the metal. The fact, then, is that we cannot but be two-metallists.

METALLISM—MONO AND BI.

But do not bimetallists and monometallists agree more than they differ, so far as the known facts of our situation oblige us to be con-

cerned with them. Both demand mints, which are public institutions for the exclusive manufacture of bullion into coins, open, on the rule of first come first served, to all persons bringing any amount of the one received metal, or in the other case, both of the received metals, all such persons having the right to receive back their metal cut into coins of specified weight, fineness, size and inscription, consisting of the monetary unit itself, and its multiples, (and its fractions,) and being full tender by law in payment of all sums due and payable, the said monetary unit, if bimetallic, in coins of silver and in coins of gold having a uniform ratio of weight. The metal minted and the metal melted having thus an equal value in fact, men of both schools regard the monetary mass of either gold or silver, or in the other case, of both gold and silver, as consisting at any moment, actually, of the whole metallic coinage of the world, (gold, \$3,300,000,000; silver, \$2,200,000,000,) plus potentially all extant stores of the one metal, or in the other case, of the two metals. This *plus* enlarges enormously the great sum to nearly the bulk of the product of all mines of the one, or the two metals, in all past time, computed at not far from the half of, in the other case, the whole of \$16,540,000,000. Not to be varied in amount by legislation, its immense superiority appears as a kind and amount of wealth suited to be the standard measure of all wealth; for it is a mass, of which the annual increment, (four years ago being \$205,000,000, divided about equally between silver and gold, and last year being from both metals, \$220,000,000,) however large or variable, is a petty percentage, say $1\frac{33}{100}$ per cent. This relation between the small annual increment and the huge accumulation of the precious metals by mankind in all time is a circumstance of the last importance, especially if all the economists are right in computing the total wealth of the world, stored, saved, and consuming, to be of less value at any moment than five times the world's gross income for the one previous year.

If the facts of our own monetary situation have been correctly ascertained and stated above, then it is now obvious, that gold and silver monometallism may, without prejudice to their high rank as monetary theories, be set aside at once as theories practically inapplicable, at the present moment, for the guidance of the United States. Silver monometallism, though current in India and Mexico, has few advocates among us, and, at any rate, is inadmissible. Gold monometallism has some able advocates among us, but, at any rate, is inadmissible. We are in the presence of 550,000,000 full tender dollars of gold, and 215,000,000 full tender silver dollars, the latter number now practically irreducible.

As metallists of both schools condemn all efforts by laws to manufacture a legal-tender equivalent of any nation's monetary unit out of the paper record of a promise to pay that unit, it here suffices to allude to that episode in our history before showing what the procedure of the Congress of the United States has been in making our monetary unit reside in coin, formerly in two metals, latterly of one metal, and the relation of the bimetallic theory and practice thereto, and to our immediate problem, the silver-dollar coinage. Indeed, the disparity between the two ($285:100=100:35$) in July, 1864, when Congress tried to compel their equality, is comment enough, from a financial point of view, upon the legal-tender laws of February 25, 1862, July 11, 1862, March 3, 1863, and the law of May 31, 1878; though I cannot myself believe the voters of the several States will ever decide that their Federal Government holds as sovereign a power to issue and reissue Treasury notes and make them a legal tender in payment of private debts, as it has to coin money and borrow it.

THE MONETARY UNIT OF THE UNITED STATES.

A complete history of the United States coinage laws would include many unimportant as well as important details. Reference is here made only to those parts which in every principal coinage law have prescribed either a single unit of value, or what weight of fine gold should be equal to what weight of fine silver in the monetary unit and its multiples, so that the least imperfect equivalence, the utmost attainable stability therein, might be had, and every exchange of product or service pass under a convenient and just standard and measure of value. A table given on page XXIII is an analysis of the history of the United States monetary unit, including every coinage act that has dealt with the unit from 1789 until now. Setting aside the exigencies and the errors of the war period when paper expelled coin, that history is a record of proud integrity, of uniform good faith.

Congress has established justice, and maintained it in a chief article and instrument of justice, the monetary unit. The good faith dictating every change is demonstrable. Marked by errors from the first act to the last, none of them is an error without excuse. Perhaps the worst error of all is in the act of 1834 changing the ratio, when Congress omitted to be guided by its ablest living adviser, the most eminent of my predecessors in this office, Albert Gallatin, the friend and peer of Jefferson and Madison, their counsellor in finance, the originator of the Ways and Means Committee, during three Presidential terms Secretary of the Treasury, and the originator of its present system and best traditions.

It will first be convenient to indicate what the table does not show. It makes no account of subsidiary coinage—that is, the coinage of silver for small change, disparaged and not full tender. Such facts and metric changes in them are irrelevant to the monetary unit. It makes no account of alloys, but deals only with the weights of pure gold and pure silver. These alloys have changed, are decimal, of minor importance and irrelevant. It makes no account of the trade-dollar, the history of which here would be confusing and irrelevant. It makes no account of the deductions from full legal tender proportional to loss of weight by abrasion or otherwise. It makes no account of changes from gratuitous to compensated coinage which, though capable of great importance, not actually having been, may be neglected.

It does not show what things have had at any time the full legal-tender quality conferred upon them, whilst not an embodiment of the monetary unit,—for example, silver dollars of the present coinage. It does not show what things have had at any time a full legal-tender quality conferred upon them by the Supreme Court but only a limited legal-tender quality conferred by Congress—for example, United States notes which were not made legal tender from private citizens to collectors for duties on imports, nor from the Treasurer of the United States to private persons for interest on the public debt. It does not show the six or more different certificates, notes, demand notes, etc., which, being received at the offices of the United States or elsewhere by law or custom, are a part of our currency, but not in immutable equivalence with the monetary unit.

Periods between dates when coinage acts of the United States took effect.	Coinage of their gold into dollars, free to all.	Coin gold dollar and its multiples an unlimited or full legal tender.	THE U. S. MONETARY UNIT.	Coinage of their silver into dollars, free to all.	Coin silver dollar an unlimited or full legal tender.	Ratio of weight of monetary unit in pure gold to ditto in pure silver.	Ratio of same weights in France all the while, and in the great coinages of Europe now.
2d of April, 1792, } to 31st of July, 1834. }	Free coinage.....	Full tender.....	<i>Pure Gold, Pure Silver, Troy Grains. Troy Grains.</i> 24.75 = 371.25	Free coinage.....	Full tender.....	1 : 15	1 : 15.5
31st of July, 1834, } to 18th of Jan., 1837. }	Free coinage.....	Full tender.....	23.20 = 371.25	Free coinage.....	Full tender.....	{ 1 : 16.002 1 : 16+ }	1 : 15.5
18th of Jan., 1837, } to 1st of April, 1853. }	Free coinage.....	Full tender.....	23.22 = 371.25	Free coinage.....	Full tender.....	{ 1 : 15.988 1 : 16— }	1 : 15.5
1st of April, 1853, } to 1st of April, 1873. }	Free coinage.....	Full tender.....	23.22 = 371.25	Free coinage.....	Full tender.....	1 : 16—	1 : 15.5
1st of April, 1873, } to 20th of June, 1874. }	Free coinage.....	Full tender.....	23.22	Not free.....	Full tender.....		1 : 15.5
20th of June, 1874, } to 28th of Feb., 1878. }	Free coinage.....	Full tender.....	23.22	Not free.....	{ Limited to \$5, § 3586, It. S.... }		1 : 15.5
28th of Feb., 1878, } to Dec., 1885. }	Free coinage.....	Full tender.....	23.22	Not free.....	Full tender.....		1 : 15.5

The history of the monetary unit shows that from 1792 to 1873 that unit was embodied by law in either metal. The arrangement is such as is now called bimetallic. From 1873 till now, gold has been made by law the sole embodiment of our "unit of value." But what is most notable is not that historical fact. Most notable is the fact exhibited from 1792 to 1885 in a variety of historical circumstances,—the seeking after perfect equivalence in contemporaneous and successive coin embodiments of the monetary unit.

Equivalence in the contemporaneous coin embodiments of our monetary unit was the purpose of the coinage laws of 1792, 1834, 1837, and 1853.

Equivalence in the successive coin embodiments of our monetary unit was the purpose of the coinage laws of 1834, 1837, 1853, 1873, and 1878.

During the time when the 371.25 troy grains of fine silver continued to be a coin embodiment of the monetary unit, there was no appreciable fluctuation in its value as compared with the mass of commodities, services and savings measured thereby. Slight variations in the gold coin, therefore, made solely for the purpose of retaining both metals in use, and for reaching a more perfect equivalence in order to retain both metals in use, are only confirmations added to proof in the uniformity (371.25) from 1792 to 1873. During the time when 23.22 grains of pure gold have been either a concurrent or the single coin embodiment of our monetary unit, there has been no demonstrable fluctuation in its value as compared with the mass of commodities, services and savings measured thereby. Whatever may be speculated, it is not within the wit of man to name any monetary unit more stable.

THE COINAGE LAWS FROM 1792 TO 1878.

1792.—Pure gold 24.75 = 371.25 pure silver; ratio 1:15. Equivalence was the purpose avowed in the celebrated Mint Report of Hamilton, and intended in the adoption of his ratio and recommendation by the Second Congress. And if the original error shortly disclosed; or disclosed by later requirements of gold for England's resumption, can at all be traced to a defective appreciation of the effect produced by the legal-tender impartment to coin, concurrent with commercial causes in the nature of demand, upon the rating of either metal, it is to be observed that the masterly paper of Hamilton has an excuse not shared by later documents in which that effect is sometimes equally overlooked, and sometimes strained to cover all the crudities of a proposed "fiat money."

1834.—Pure gold 23.20 = 371.25 pure silver; ratio 1:16+. Equivalence contemporaneous, equivalence successive, was the practical object

of the change in the ratio of the two metals made in 1834. An error in the ratio had expelled gold coin from the country, as an error in our proceeding may do now. Senator Benton said "the extinction is complete." In order, therefore, to recover the expelled metal so as to embody in two metals again the monetary unit, it was necessary to change the ratio, and to change it by a change in the grains of the metal not then possessed, and thereafter to be attracted and coined, rather than of the grains in the metal then coined and in daily use. For one adequate reason, not to mention causes contributory, viz., the preponderant coinage of both metals by France whose mints were then open, like our own to all comers, at a fixed ratio, (1:15.5,) more favorable to the owners of gold than our own ratio, (1:15,) the United States had lost their gold circulation both in domestic trade and foreign commerce. The profit in exporting gold was palpable.

The Congress of 1834, therefore, sought to recall gold and to keep gold while also retaining silver. Nothing else but equivalence in the two forms of the monetary unit could retain both. But their object was to retain both, and if the commerce of the world had had the same geographical limits as the laws of the United States, the statute of 1834 would have retained both; but bimetallism is nothing if not international, and the failure was disastrous. The ratio of 1834 sufficed to expel silver as the ratio of 1792 sufficed to expel gold. Overlooking the advice, the experience, the expert knowledge of Gallatin, Congress in 1834 adopted a ratio as far from correct on the one side as the ratio of 1792 had been on the other side. For the ratio of 1:15 the United States substituted the ratio of 1:16. Again, as before, the preponderant coinages of France, (not to mention those of other nations of Europe,) whose mints were then open like our own to all comers at a fixed ratio (1:15.5) being now more favorable to the owners of silver than our new ratio, 1:16.002, the United States began to lose their silver circulation. The profit in exporting silver was palpable.

The act of 1834 has been described as contriving inequivalence in the monetary unit, and then cited as a precedent of financial integrity. The precedent is misunderstood. That Congress sought a just equivalence and not an unjust disparity in the search for the lost metal, is proved by the fact that they lost the other metal in that search. The weight of fine metal in one coin embodiment of the monetary unit was not altered then or ever afterwards, as its tabular history shows, nor was the weight of the fine metal in the other reduced to obtain a profitable disparity. It was reduced to obtain a just equivalence, and reduced infelicitously so much as to fall on the other side. From 1:15 the Congress passed over the

unvalued but controlling ratio of 1:15.5 on to the ratio of 1:16.002. But there was no change in the actual value of either metal to a less real value at that time, nor until forty years after, when Germany, seeking to substitute her silver circulation for the gold part of the circulation of France, after 1873, constrained France, in 1876, to close her open mints to silver, and put an end to her bimetallism at the prevalent ratio of 1:15.5 which had, by the two errors of Congress, drained the United States first of one metal and then of the other. Gold then was not like silver now, bought and coined by the Treasury into dollars which foreign circumstances had made of inferior value to the same quantity of metal at an earlier date. Neither metal in fact varied measurably from a steady value, or from that equivalence in the commercial world and in the law of France upheld at the ratio of 1:15.5.

1837.—Pure gold 23.22 = 371.25 pure silver; ratio 1:16—. The only change to be noted under the law of 1837 is the putting a trifle more gold into one form of the monetary unit in order to conform the alloy to a decimal system. It is of no importance.

1853.—Pure gold 23.22 = 371.25 pure silver; ratio 1:16—. The weights of the fine metal in either form of the monetary unit and the ratio of their weights remain the same under the act of 1853. Equivalence contemporaneous, equivalence successive, are still sought, are still maintained. But the silver metal which could not be kept at home while the French mints were coining both metals at a ratio more attractive than ours to the owners of silver, by about 3 per cent., was needed imperatively, at least for fractional coins, and although the fact lies outside the scheme of the foregoing table, it is important and should be noted. The law was successful for that limited purpose and three years later the legal-tender quality which had been of necessity conferred upon foreign silver coins was withdrawn and ended. And now it should be observed that from 1853 to 1873, as from 1792, free coinage and full legal tender were given to both metals, whoever brought them seeking to obtain either form of the monetary unit. The law of 1853 which established a subsidiary coinage for small change did not withdraw the right from any owner of silver to have his metal cut into dollars of an unlimited legal tender. Indeed, 5,538,948 such dollars were coined in those twenty years. But why no more? and why did so many of these stream abroad even before the day of paper came? The French mint and its ratio again explain.

And why did not in pairs, the silver half dollars authorized by the act of 1853, coined at a ratio of 14.88:1 operate even more effectually than from 1792 to 1834 the silver whole dollar, coined at a ratio of 15:1

had, to expel gold? If 15:1 did it while France was coining at 15.5:1, more effectual still might seem to have been 14.88:1, offering more than 3 per cent. profit. The first break in the custom of free coinage had occurred. Free coinage was not given, or such would have been the effect upon gold. The coinage of silver at 14.88:1 was confined to small purchases of silver bullion made by the treasurer of the mint, and no deposits for the fractional coins were thereafter received. But the coining was free of the full tender silver dollar.

1873.—Pure gold 23.22. "That the gold coins of the United States shall be a one-dollar piece, which at the standard weight of twenty-five and eight-tenths grains, shall be the unit of value;" * * * (Sec. 14.) But such it had been for thirty-six years, though not till now alone in that office. Free coinage of a full tender silver dollar was all that was withdrawn by the act of 1873, or changed, omitting the things mentioned above as excluded here, being quite irrelevant to the silver question. The right withdrawn was a right long unused, and it was a right long unused because it was a right unprofitable to any owner of silver in the United States. The unlimited legal-tender quality of any silver dollar still existing, unmelted, unexported, in the cabinets of collectors or the strong boxes of hoarders, whether the dollar of the law of 1792 or the dollar of the law of 1837 (which differed only in the proportion of alloy, not in the quantity of pure metal), was not withdrawn.

These two facts may profitably be compared with the bubbles blown about them since the time *after* the passage of the act of 1873, when, by the ending of bimetallic minting in France, in Europe, in the world, (the last French mint certificates were issued in July, 1876,) and the fall of silver, the free coinage of full tender silver dollars of 371.25 grains at a legal equivalence with the 23.22 grains pure gold then made without protest, and now remaining without change the sole coin embodiment of our monetary "unit of value," had become, for the first moment since 1834-1873, a highly profitable transaction for the silver miners (less than 100,000) of the United States; but not for the people (more than 50,000,000) of the United States.

The charge that Congress was furtively seduced into passing the act of 1873 is thus a manifest error. But in its relation to the passage of the act of 1878, it is not superfluous to mention that the coinage act of 1873 was read in the Senate more than once, in the House at least once, was printed by order of Congress thirteen times, was considered in the committees of both Houses during five different sessions, and the debates upon it occupy 144 columns of the "Congressional Globe." The act of 1873 made no change in the two-metallism established in

the United States when the infelicity of the bimetallic ratio of 1834 induced the subsidiary coinage of 1853.

1874.—Pure gold 23.22. The Revision of the Statutes of the United States was adopted the 20th of June, 1874. Silver-mine owners were still far from getting sight of their approaching interests, if silver farther fell; but the revisers made section 3586 to read: "The silver coins of the United States shall be a legal tender at their nominal value for any amount not exceeding five dollars in any one payment." If six silver dollars of the coinage of 1792-1837, or of 1837-1873, were in company with one another anywhere, and if the affirmance of a five-dollar legal-tender limit, which was obviously intended to relate to fractional coins alone, operated a negation unexpressed upon the unlimited legal-tender quality, theretofore conferred, of silver coins not fractional which could not be kept in circulation, then the revisers of the statutes may be held to have made a change in the law without warrant, and also without importance.

1878.—Pure gold 23.22. The coinage act of 1878 left standing the monetary "unit of value" embodied and established by the act of 1873 in 23.22 troy grains of fine gold, (25.8 standard.) It is unjust to ascribe to the XLVth Congress, which passed that act, an alteration in our monetary unit. They still maintained its strict equivalence, even its identity, with one of the bimetallic forms of that unit established more than forty years before, the sole form of that unit as established five years before. Noting the extreme fall in the metal, which had also been its embodiment from 1792 to 1873, they let the unit of value alone. More than that, Congress recognized in the second proviso of the act of 1878 the actual and the legal disparity between the coin which they required to flow from the mints, and the coined monetary unit in the Treasury which was represented by gold certificates. Congress gave a full legal-tender quality to this silver coin, but not also the free coinage to all comers which the history of our monetary unit shows to have been *its* uniform concomitants from the first establishment of that unit to the present hour. But Congress also explicitly recognized its inferiority to the gold certificates upon which they had never bestowed the legal-tender quality. Moreover, Congress did not diminish the weight of the precious metal in the silver dollar. They required it to be coined of the same number of troy grains of pure silver (371.25) as had been put in every coin of that name and metal when, as from 1792 to 1873, it was one embodiment of our monetary unit with free coinage for all comers and full legal tender.

THE MONETARY UNIT INVARIABLE.

This analysis of our coinage laws and explanation of their history yield light for guidance now. Ordained "to establish justice," the Constitution itself is buttressed by this first century of constancy in the Congress to a continuous and just equivalence in the successive coin embodiments of the monetary unit for a standard and measure of value. The precedent stands and will stand for centuries to come, the admiration, the pride, the rule of law and of duty for many generations of self-governing freemen. It is for us to pass on unimpaired this high tradition of financial integrity. But of justice as of liberty, eternal vigilance is the price.

Our 215,000,000 silver dollars are by law full legal tender. Sharing that function with the monetary unit itself, the honor of the country, not less than its interests, is involved in the preservation of their equivalence with that unit wherever our citizens dwell and our laws run. Equivalence in foreign trade, for the reasons above indicated, is for the present quite impracticable. Equivalence in domestic trade is practicable. But that equivalence is now imperilled by the continuing coinage and increasing number of the silver dollars. This is much more than a deliberate judgment of the Secretary of the Treasury. It is attested to him from the centres of trade in all parts of the country, as much from the South as the North, as much from the West as the East. Not alone our able statesmen and instructed economists and financiers advise the stopping of the silver coinage now, but wherever our fellow-citizens are concentrated in commercial cities and towns, the business classes engaged in the trade, the enterprises, and manufactures of those centres, and the still larger masses of workingmen employed by them, urge the stopping of the silver coinage now. It is these classes which are always first to perceive such perils to industry and trade, and the consequences they entail. To their judgment in such a matter even the acts of Congress touching commerce and currency are finally appealed. For it is their interests first, and afterward the interests of the agricultural classes, which are endangered. Every business man from day to day must form his separate judgment of any medium of exchange which he may be obliged by law to take in his next bargain. Twenty years ago the gold dollar was not kept from a premium, to-morrow the silver dollar cannot be kept from a discount, in disregard of their appraisal.

ONE-METALLISM OR TWO-METALLISM—OUR ONLY CHOICE.

The choice before Congress is not between silver monometallism and gold monometallism. Both are inadmissible. The choice before Congress is not between bimetallism and either gold or silver mono-

metallism. The latter are not admissible, and bimetallism is only possible with the co-operation of other nations, which is not now to be had. For, although France holds the same friendly attitude, and would be followed by some of her associates of the Latin Union, England now, as in 1878 and 1881, is unwilling to depart from her mintage of gold alone into coins of unlimited legal tender, and Germany now, as in 1881 regards the concurrence of England in an international bimetallic union as a *sine qua non*. Such being the facts established upon abundant testimony, official and unofficial, gathered by the Department of State, it becomes plain that the choice of Congress is only in fact between stopping the coinage of silver dollars, or risking by further coinage the inequivalence of those dollars with our monetary unit, risking the fall of the value of 215,000,000 silver dollars from their legal domestic rating to their commercial international value which is 20 per cent. less, and involving such a disuse in our domestic trade of 550,000,000 dollars of gold coin, as when gold was ejected by paper during the war.

The only choice before Congress, therefore, is the choice between one-metallism and two-metallism. The silver dollar cannot be kept in equivalence with the gold dollar if the coinage of silver continues. The gold dollar cannot be kept in full domestic circulation if the silver dollar is suffered to fall. Coining more necessitates its fall. Doubtless some may hope that more silver dollars can be coined, and yet their equivalence with the monetary unit not be lost. It is respectfully submitted that there is no compensation for that risk, and that a judgment so accordant of the great business classes who carry on the exchanges of the country must be accepted as a final estimate of that risk.

A HEAVIER DOLLAR.

Nor should it be forgotten that every silver dollar coined hereafter at our present ratio would be, as the coining of every dollar since 1878 has been, a direct hindrance to the international bimetallic union then avowed as the object of our legislative policy. This objection is fatal also to the proposal to put more silver into the dollar than 371.25 grains of fine metal, (412.5 standard.) But that scheme is an admission of the stability of our present monetary unit, an express assertion of our duty to make every full-tender substitute for that unit its acceptable equivalent. Another decisive criticism upon the proposal is that it implies the necessity of further purchases and coinage of silver, which necessity does not exist; and proposes a remedy for the continuance of a danger which does not need to be prolonged. Stopping the coinage now is a perfect remedy for the evil which the business classes have measured, judged, and desire

to see averted. They do not wish its recurrence in a varied form. Increasing the weight of silver in the dollar assumes the present dollars to be incapable of continued equivalence with the monetary unit, when, in fact, by stopping further coinage they can be held in our domestic exchanges to that equivalence, and the chance retained that the several great powers which are also sustaining the full-tender use of depreciated silver, by local national law, may come to "pool their issues," and so restore silver to international currency. Such union now seems hopeless, while we continue to mitigate the difficulties of other nations by taking off the market half the product of our own mines, which is nearly half the product of the world. Is it not worth while to try the results of an altered situation after so many years of failure? Is it not worth while to see what can be done when the United States shall have put an end by stopping the coinage, to the charge that they are moved by selfish interests, and trying to market their silver; when the United States, by stopping coinage, shall have put themselves upon an equality with the other gold and silver using nations who have all stopped silver coinage; and when the United States shall thus be able to negotiate for open mints and free coinage to all comers, with the large offer to join in free coinage to all, in place of no coinage, rather than with the lesser offer of free coinage to all, in place of the coinage of Treasury purchases of \$24,000,000 worth of silver a year?

The coinage of a heavier dollar would obstruct the success of such an experiment. The coinage of silver not being free to all comers, but being exclusively a coinage of Treasury purchases of silver, there is no reason for making a heavier dollar, whether the purchases are to continue or to be stopped. Treasury purchases of silver are anomalous, unprecedented except in the case of subsidiary coin, and a hindrance to the restoration of a sound currency. If the silver dollar is full tender, but not of free coinage, its currency is confined within the country where the laws run which make it full tender. It cannot be forced across the Atlantic or Pacific, except as metal. Legal-tender laws do not cross national boundaries. The silver dollar of 371.25 grains within our boundaries can be kept equivalent to our monetary unit of value, if no more are coined; and the metal in it will not fluctuate more from the datum line of 23.22 grains fine gold than the metal in a 500-grain silver dollar would, though it may fluctuate a little farther off. If the silver of our dollar is to be dealt with as a commodity, it cannot be kept in equivalence with the coin monetary unit, any more than it can be kept in equivalence with some other commodity than itself. The proposal to make a heavier dollar, like the proposal to make unlimited legal-tender silver bullion certificates on a variable

commercial ratio of the metal with gold money, is a proposal to treat silver as a commodity. If the silver of our dollar is to be dealt with as a part of the monetary metal of the world to which the full legal-tender power of leading governments is to be applied, 371.25 grains of fine silver can be made equivalent with 23.22 grains of fine gold as effectually as 500 grains of fine silver can.

STOPPING THE COINAGE WILL NOT AFFECT PRICES.

An adequate sense of the magnitude of the actual coin-money stocks of the world, which join with the potential money existing in uncoined gold and silver, and with all their numberless equivalents, substitutes, and representatives, to measure prices, not to mention growing economies in the use of money, by cheques, bills of exchange, book-credits, clearing-houses, postal orders, telegraphic transfers, etc., which operate in the same direction, enforces the lessons of experience as to the impotence of any nation's legislation to affect prices, if prices are tested by a stable monetary unit. Changing the measure changes nothing except the ownership of the property of the defrauded ones. It does not change the true level and course of prices as thus tested. But the lessons of experience cannot be completely learned in a moment. For the general range of prices of the hundred chief commodities of civilized man's use has been more than a third of a century in completing the last leisurely cycle of its rise and fall. The range of prices is lower to-day than since the discovery of gold in California. The redistribution of populations in the two hemispheres since then is vastly more ascribable to legislative contrivance than is the low level of prices. Prices in the United States are the record of the fluctuations of commodities and currencies in the markets of the world. They are not merely domestic fluctuations. Odessa and India appear in the price of wheat at Chicago. Our legislation chiefly concerns fifty-five million people, but prices are the outcome of twelve or fifteen hundred million people's affairs. Yet we are occasionally told that the present general fall of prices has been caused and can be counterpoised by the variation of a few hundredths of 1 per cent. in the ratio of our own silver-coin stock to the mass of the monetary metals of the world,—by the transfer of more silver from mines in Nevada to vaults in New York.

Man's inventions and industries are hammering down the prices of all the products of man's labor. If one New England town by one week's labor can shoe all the feet in Cincinnati, Chicago, and St. Louis for a year, when a year's work was too little one decade ago, how shall not the price of shoes go down? Everywhere the effort is to obtain shelter, clothing, food, and the ornaments of these necessities of life at

a smaller expense of mental energy and bodily toil. The history of inventions is the record of permanent reductions of the cost of getting man's necessities. This reduced cost makes possible the enlargement of the comforts of all, a higher and higher standard of life for the poor. How shall the reduced cost not appear in dropping prices? But things on hand bought to sell fall while held. To the trading classes a fall of prices when comprised in too brief periods cannot but bring some measure of distress; when continued for too long periods, cannot but entail a general depression of trade. But when it is neither sudden nor prolonged enough to throw large numbers out of employment, the great mass of working men and women find in lower prices almost unmixed good. Wages are always at once exchanged, with some deduction for saving, and if prices are lower the same wages buy more. Even where reduced prices necessitate reduced wages (and on the whole, even in Europe, the return to labor grows more and more) the wage-receiver gets the advantage of wages being slow to move, as he gets the disadvantage of their being the last to move when from a degradation of the unit of value, or its legal equivalent, prices measured by that unit going up, the same wages buy less. To keep the unit of value stable is the true limit of legislative control over prices.

A POORER DOLLAR REDUCES THE WAGES OF LABOR.

A large proportion of our workingmen of mature years have had an instructive experience that lowering the value of any so-called dollar, legal tender of payment for their wages, is a lowering that is compensated to everybody else before compensation reaches them. It is a lowering that lifts the prices of all commodities before it lifts the rate of their wages. A cheaper dollar for workingmen of the United States means a poorer dollar. The daily wages of our workingmen and workingwomen are by far the largest, by far the most important, aggregate of wealth to be affected by the degradation of the dollar, or of any legal-tender equivalent of the dollar. All other aggregates of wealth, the accumulations of capitalists, which can only obtain profitable use by being turned over daily in the wages of workmen and the employment of the captains of their industry, all other aggregates of wealth which remain unemployed in the payment of wages of the day, the month, the year, are not to be compared in their sum to this gigantic sum. It is this gigantic sum, the wages of labor, which is assailed by every policy that would make the dollar of the fathers worth less than its worth in gold. The debt of the United States, large as it is, is a wart beside that mountain. If by defrauding our fellow-citizens who, directly, or indi-

rectly through the savings banks, hold those promises to pay a dollar on demand or in due season; if by letting the silver dollar fall below the gold dollar, we could take a third off the burden of the public debt, much less than ten dollars a head would thus be saved to the people of the United States. How long would ten dollars apiece pay our working men and women for the loss of a third off every dollar of their wages? How long before they could get their wages raised enough to buy as much as before?

TAXATION REFORM.

In another communication which accompanies this, my first annual report, I have endeavored to present a full and complete exposition of the existing condition of the customs service, of the rules and regulations that I have established to secure a just, faithful, and impartial appraisement of imported merchandise, together with my reasons for making such rules and regulations, and of the legislative measures which are now needed for improving that portion of the revenues. The revision and changes of rates of duty made in 1883, have already disclosed, in practical execution, defects which are commended to the early attention of Congress.

Besides the reforms which are desirable for the effective administration of any system of taxation levied through imported merchandise, and are indispensable for the administration of customs laws which, like our own, are a chaos rather than a system, I venture to hope that in due season it will be the pleasure of Congress to consider some other reforms upon which, as is requisite, all parties may agree, and that are of a different scope. Like our currency laws, our tariff laws are a legacy of war. If its exigencies excuse their origin, their defects are unnecessary after twenty years of peace. They have been retained without sifting and discrimination, although enacted without legislative debate, criticism, or examination. A horizontal reduction of 10 per cent. was made in 1872, but was repealed in 1875, and rejected in 1884. They require at our custom-houses the employment of a force sufficient to examine, appraise, and levy duties upon more than 4,182 different articles. Many rates of duty begun in war have been increased since, although the late Tariff Commission declared them "injurious to the interests supposed to be benefited," and said that a "reduction would be conducive to the general prosperity." They have been retained, although the long era of falling prices, in the case of specific duties, has operated a large increase of rates. They have been retained at an average ad valorem rate for the last year of over 46 per cent., which is but

2½ per cent. less than the highest rate of the war period, and is nearly 4 per cent. more than the rate before the latest revision. The highest endurable rates of duty, which were adopted in 1862-4 to off-set internal taxes upon almost every taxable article, have in most cases been retained now from fourteen to twenty years after every such internal tax has been removed. They have been retained while purely revenue duties upon articles not competing with anything produced in the thirty-eight States have been discarded. They have been retained upon articles used as materials for our own manufactures, (in 1884 adding \$30,000,000 to their cost,) which, if exported, compete in other countries against similar manufactures from untaxed materials. Some rates have been retained after ruining the industries they were meant to advantage. Other rates have been retained after effecting a higher price for a domestic product at home than it was sold abroad for. The general high level of rates has been retained on the theory of countervailing lower wages abroad, when, in fact, the higher wages of American labor are at once the secret and the security of our capacity to distance all competition from "pauper labor," in any market. All changes have left unchanged, or changed for the worse, by new schemes of classification and otherwise, a complicated, cumbrous, intricate group of laws which are not capable of being administered with impartiality to all our merchants. As nothing in the ordinary course of business is imported unless the price here of the domestic, as well as of the imported, article is higher by the amount of the duty and the cost of sea-transit than the price abroad, the preference of the tax-payer for duties upon articles not produced in the United States is justified by the fact that such duties cost him no more than the Treasury of his country gets. As for duties affecting articles that are also produced in the United States, the first to be safely discarded are those, upon materials used by our own manufacturers, which now subject them to a hopeless competition at home and abroad, with the manufacturing nations, none of which taxes raw materials. It is not to be doubted that in any reform which shall finally receive the approval of the two Houses of Congress, they will maturely consider and favorably regard the interests which can only gradually and carefully be adjusted, without loss, to changes in the legislative conditions for their advancing prosperity. With this view, I have invited, in some two thousand circular letters to our manufacturers and merchants, their enlightened co-operation in the improvement of our fiscal policy, and the replies received will hereafter be submitted to the consideration of Congress.

XXXVI REPORT OF THE SECRETARY OF THE TREASURY.

REVENUE FROM CUSTOMS.

The revenue from customs covered into the Treasury by

warrant for the fiscal year ended June 30, 1885, was.. \$181, 471, 939 34

That for the preceding year was 195, 067, 489 76

Showing a reduction of 13, 595, 550 42

The following table shows the value of imported merchandise entered for immediate consumption, including withdrawals from warehouses for consumption, and the duties collected thereon during the last fiscal year at the various ports:

	Year ending June 30—	
	1885.	1884.
	<i>Dollars.</i>	<i>Dollars.</i>
Merchandise free of duty.....	192, 912, 234	211, 280, 265
Dutiable merchandise	386, 667, 820	456, 295, 124
Total value of merchandise.....	579, 580, 054	667, 575, 389
Total duty collected	178, 151, 601	190, 282, 836
Average ad valorem rates of duty on—	<i>Per cent.</i>	<i>Per cent.</i>
Dutiable merchandise	46.074	41.702
Free and dutiable merchandise	30.738	28.503

The increase in the annual average ad valorem rate of duty on dutiable merchandise, from 41.702 per cent. in 1884 to 46.074 per cent. in 1885, has been caused mainly by the decline in the prices of goods subject to specific duties, upon which are imposed high rates of duty. Among others, the following are conspicuous examples of a marked decline in price without a corresponding falling off in the quantity imported:

Sugar, not above No. 13, Dutch standard, which declined in price from 3.46 cents per pound in 1884 to 2.5 cents per pound in 1885; molasses, which declined from 16.4 cents per gallon to 13.38 cents; clothing-wools, from 22.7 cents per pound to 19.7 cents; carpet-wools, from 12.43 cents per pound to 10.55 cents; glycerine, from 11.6 cents per pound to 6 cents, &c.

The values of the imports for consumption of these five commodities during 1885 were as follows:

Articles.	Quantities.	Value.
		<i>Dollars.</i>
Glycerine.....pounds...	7, 573, 034	453, 930
Sugar, brown.....pounds...	2, 543, 210, 538	64, 320, 170
Molasses.....gallons...	31, 321, 244	4, 160, 242
Wool, clothing.....pounds...	11, 475, 889	2, 262, 824
Wool, carpet.....pounds...	56, 339, 530	5, 947, 495
Total.....		77, 174, 661

REPORT OF THE SECRETARY OF THE TREASURY. XXXVII

The values of these articles, computed at the prices of such imports during 1884, would have appeared as follows:

Articles.	Quantities.	Values.
		<i>Dollars.</i>
Glycerine.....pounds...	7,573,034	878,719
Sugar, not above 13.....pounds...	2,548,210,538	88,168,085
Molasses.....gallons...	31,231,244	5,136,684
Wool, clothing.....pounds...	11,473,889	2,605,027
Wool, carpet.....pounds...	56,339,530	7,003,004
Total.....		103,791,519

INTERNAL REVENUE.

The collections made under the internal-revenue laws from the commodities subject to taxation were, for the fiscal years ended June 30, 1884 and 1885, as reported by the Commissioner of Internal Revenue, as follows:

Objects of taxation.	Fiscal year ended June 30—	
	1884.	1885.
Distilled spirits.....	\$76,905,385 26	\$67,511,208 63
Manufactured tobacco.....	26,062,399 98	26,407,088 48
Fermented liquors.....	18,084,954 11	18,230,782 03
Bank circulation.....	441 84	25,000 00
Penalties, &c.....	289,144 12	222,681 19
Collections under repealed laws.....	247,714 52	24,360 74
Total.....	121,590,039 83	112,421,121 07

[These figures differ from the amounts actually covered into the Treasury, as shown by the covering warrants, the receipts showing the amounts collected, but not deposited, during the fiscal year, the warrants showing amounts actually covered into the Treasury during the same time.]

From the preceding exhibit it appears that the decrease of revenue from spirits during the last fiscal year was \$9,394,176.63, and that on fermented liquors the increase was \$145,827.92. There was an increase in the revenue from manufactured tobacco of \$344,688.50. The decrease from all sources is \$9,168,918.76.

PRODUCTION OF SPIRITS.

The production of spirits during the last fiscal year is exhibited in the following table:

Kinds of spirits.	Fiscal year ended June 30—	
	1884.	1885.
Bourbon whiskey.....	\$8,896,832	\$12,277,750
Rye whiskey.....	5,089,958	5,323,043
Alcohol.....	12,385,229	13,436,916
Rum.....	1,711,158	2,081,165
Gin.....	641,724	639,461
High wines.....	6,745,688	3,235,889
Pure, neutral, or cognac spirits.....	28,533,680	27,104,382
Miscellaneous.....	11,426,470	10,811,737
Total.....	75,435,739	74,915,363

XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

It cost to collect the internal revenue for the fiscal year 1885, including the expenses of the Commissioner's office, \$4,455,430.27; about 3.9 per cent. of the amount collected. The cost for 1884 was \$5,076,914.31, being 4.2 per cent. of the amount collected.

Since I assumed office, the Department has, pursuant to request, taken the opinion of the Attorney-General as to the duty of the officers of Government in case the owners of distilled spirits bonded for export failed to remove them from the warehouse within the time named therefor in the bond. The Attorney-General gave an opinion, which made strict enforcement of the letter of the bond appear to be the only lawful course for the Department to follow; consequently instructions were given to collectors of internal revenue, which resulted in payment of the tax or exportation of the spirits within the time fixed by the bonds.

The Department also, after due consideration, became convinced that it had no authority to allow more time between the bonding of spirits for exportation and the actual shipment of the same than was necessary for that purpose in the ordinary course of business. Therefore, the limit of thirty days was restored in the Regulations, that time being deemed ample for all purposes of exportation.

All the opinions, orders, and letters above referred to are printed in the report of the Commissioner.

In my judgment, it is not necessary or well that the law should be as it is in regard to the time for the collection of the tax upon distilled spirits. Why drive this property from the country at large expense to both Government and citizen, with benefit to neither? I indorse the recommendation of the Commissioner of Internal Revenue as to an amendment of the law which shall postpone the collection of this tax, under certain conditions, until withdrawal for consumption.

I also concur in the recommendations of the Commissioner as to the abolition of the office of inspector of tobacco, whose fees are an unnecessary tax upon business; as to the exportation of tobacco under regulations prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury; and as to the taxation of fractional parts of the gallon of distilled spirits.

The reasons given by the Commissioner for an increase in the number of internal-revenue agents are strong. I believe that such increase should be authorized.

PUBLIC MONETIES.

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 forty-one national-bank depositories.

The gross receipts of the Government, amounting during the fiscal year, as shown by warrants, to the sum of \$568,887,009.38, (\$245,196,303 of which were on account of loans, United States notes, and certificates and conversion of refunding certificates,) were deposited as follows:

In the Treasury and sub-treasuries	\$451,210,995-09
In national-bank depositaries	117,676,014 29

Owing to the large movement of moneys caused by the exchange of standard silver dollars for silver certificates, the deposits of legal tenders in exchange for like certificates, and the redemption of fractional silver coin, the duties of the officers and employes of the different sub-treasuries have greatly increased, and I would, therefore, recommend that inquiry be made by Congress as to the present condition of these offices, and such method of relief be adopted as may be deemed proper.

The transactions with the national-bank depositaries have been made with great economy to the Treasury and to the entire satisfaction of its officers.

UNAVAILABLE FUNDS.

With a view to securing needed legislation on the subject, the attention of Congress is called to the various items included in the Treasurer's cash balance, as shown on page 18 of his report for the fiscal year 1885, which have from time to time become unavailable by reason of the deposit of surplus revenue with the several States under act of June 23, 1836, and from the failure of public officers and depositaries to pay over to the United States moneys intrusted to them for safe-keeping and disbursement.

All money *in the Treasury*, wherever it may be deposited or placed for disbursement or custody, is charged to the Treasurer of the United States, and while it is obvious that this money may be lost without on his part, by robbery, accident, defalcation of a subordinate, misconduct of depositaries having it in charge, or otherwise responsible, and is charged with it the same as if the funds were in his own vault instead of being deposited elsewhere. These it may appear as a charge against the Treasurer only because of which the accounts are necessarily kept; but as no charge can be made without legislation, it is deemed proper to bring the matter to the attention of Congress for appropriate action.

A full history of all the facts involved in connection with these deficits will be prepared and submitted to Congress at its next session.

DEPOSITS AT THE MINTS, COINS AND COINAGE.

The value of the gold deposited at the mints and assay offices during the fiscal year 1885 was \$56,748,752.60, including re-deposits of the value of \$3,854,677.51. The coining value of the silver deposited for bars and purchased for coinage was \$38,082,222.87, which included \$1,292,447.95 of re-deposits.

The coinage executed was as follows—of gold, \$24,861,123.50; of silver dollars, \$28,528,552; of subsidiary silver, \$320,407.65; and of minor coins, \$527,556.80—a total of \$54,237,639.95.

In addition to the coinage there were manufactured at the mints and assay offices gold bars of the value of \$32,027,463.02, and silver bars valued, at the coining rate of silver, at \$9,549,313.37:—a total of \$41,576,776.39.

The amount of silver purchased for the coinage of the silver dollar during the year was 24,212,412.90 standard ounces, costing \$23,747,460.25.

The average price paid for silver during the year was \$1.0897 per ounce fine, equal to \$0.98079 per ounce standard. The average London price during the year was \$1.09261 per ounce fine, and the average New York price \$1.09117 per ounce fine.

The silver used in the coinage of subsidiary silver consisted of the balance on hand at the Mint at Philadelphia at the commencement of the fiscal year, and of silver transferred from the Assay Office at New York, together with uncurrent silver coins of the value of \$239,548, transferred from the treasury for that purpose.

The seignorage on the coinage of silver dollars during the year was \$4,355,278.84, and on subsidiary silver \$10,197.61—a total of \$65,476.45.

The earnings of the mints from all sources, including seignorage, was \$218.16. Expenses from appropriations, including \$156,942.22 a general appropriation of the act of February 28, 1878, were \$29. Adding the cost of acid refineries (\$210,654.44) at the mints and at the Assay Office at New York, together with the distribution of coin, (\$79,806.69,) and technical losses, makes expenses and losses of all kinds \$1,585,256.77.

The quantities of the precious metals mined in the United States were estimated by the Director of the Geological Survey, during the calendar year 1884, as follows—namely, gold \$30,800,000; silver at \$18,800,000.

The amount of gold and silver coin in the United States on January 1, 1885, was \$820,000,000, \$542,000,000 of which consisted of \$278,000,000 of silver coin.

In addition to the coin in the country there was in the mints and assay offices at the same date gold and silver bullion of the value of \$71,501,682. Thus the entire stock of coin and bullion available for coinage in the country at that date was about \$892,000,000.

The report of the Director of the Mint exhibits, in detail and in tabulated statements, the operations of the mints and assay offices. It also contains, along with other contributions on the subject of coins, coinage, &c., valuable information received through the representatives of this Government abroad in regard to the production, consumption, and stock of gold and silver in the different countries of the world.

The Director also calls attention to the imperfect facilities afforded certain of the mints and the Assay Office at New York in the way of vaults for the safe custody of the large amounts of coin and bullion now stored at those institutions. It appears that the security of the public moneys at the mints depends more upon the integrity and efficiency of guards and patrols by night, and the presence of officers and employes by day, than upon the construction of the vaults with a view to their safety.

The Director has also instituted a system of accounts between the superintendents and the several departments of the mints, for the purpose of showing in a more business-like manner than previously the actual expenses of each department under properly-classified heads. The absolute and comparative cost of production at the several institutions will thus be exhibited for the first time since the organization of the Bureau of the Mint.

The cost of coinage at the mint at Carson being largely in excess of the cost at other coinage mints, and the expenses of distribution of coin likewise being excessive, it was in May last deemed advisable to discontinue all coinage at this mint and to reduce accordingly the force of officers and operatives. Since the first of June this institution has been conducted as an assay office. Its business as such having proved insignificant, orders were given in November for the discharge of the entire force except the superintendent and four watchmen, who are retained for the proper custody of the building and appurtenances. Thus a saving will be made of over \$100,000 per annum.

A large reduction of force has also been made since the first of July at the Mint at San Francisco, aggregating a saving of about \$47,000 a year in wages of workmen.

BUREAU OF ENGRAVING AND PRINTING.

Since March 1, 1885, the number of persons employed in the Bureau of Engraving and Printing has been reduced from 1,145 to 886. In the same time its expenses have been reduced at the rate of more than

\$120,000 a year without in any degree impairing its productive capacity. This has been accomplished by revising and simplifying its methods of doing business, by extending the hours of labor to eight hours a day, as required by law, and by discharging inefficient and superfluous employés. The appropriation of \$55,000, made by the act of March 3, 1885, to supply an expected deficiency in the appropriation for that year, was not drawn upon, and \$18,021.30 of the original appropriation was returned to the Treasury, making an aggregate saving of \$73,021.30 in the amount appropriated. The expenses of the Bureau during the current fiscal year have been still further reduced by the cessation of the printing of one and two dollar United States notes. Since July 1, 1885, the average monthly expenses have been about \$18,600 less than the appropriation.

Conforming to the wise policy pursued by Congress of late years in making appropriations for nearly all other branches of the public service in Washington, the Secretary submits specific estimates for all the expenses of the Bureau of Engraving and Printing for the fiscal year 1887, fixing the number and salaries of the persons who may be employed and the amount which may be expended for plate printing and for materials. By thus limiting the number of employés, any possibility of unduly increasing the force will be avoided, while the status of the bureau as a part of the regular organization of the Department will be definitely fixed. The amount estimated for is \$124,498.70 less than the quantity of work which it is proposed to produce would have cost at the rates which prevailed in the last fiscal year. In the absence of any action by Congress on the subject, it has been assumed in making the estimate that the printing of one and two dollar notes will be resumed at the usual rates. Should it be decided to discontinue those denominations, the appropriation should be proportionately reduced.

It is the desire of the Secretary to improve the artistic quality of the work produced by this establishment. As one of the steps to this end, the use of the patent lettering has been discontinued. The plates heretofore made cannot be discarded at once without great expense, but it is the intention from time to time, as opportunity occurs, to replace them with new plates engraved from fresh and artistic designs.

NATIONAL BANKS.

During the year ending November 1, 1885, one hundred and forty-five banks have been organized, with an aggregate capital of \$16,938,000. Circulating notes have been issued to these new associations amounting to \$4,274,910. These banks are located by geographical divisions, as follows: Eastern States, 4 banks, with capital of \$400,000; Middle

States, 20, with capital of \$2,895,000; Southern States, 21, with capital of \$2,425,000; Western States, 76, with capital of \$9,473,000; Pacific States, 8, with capital of \$725,000; Territories, 16, with capital of \$1,020,000.

Since the establishment of the national-banking system, on February 25, 1863, there have been organized 3,406 national banks. Of these, 432 have gone into voluntary liquidation for the purpose of winding up their affairs; 79 have gone into voluntary liquidation for the purpose of reorganization; 64 are in liquidation by expiration of their charter, of which number 38 have been reorganized, and 104 have been placed in the hands of receivers for the purpose of closing up their affairs, leaving the total number in existence 2,727, on November 1, 1885, which is the largest number that has been in operation at any one time.

The following table exhibits the resources and liabilities of the national banks for eleven years, at nearly corresponding dates, from 1875 to 1885, inclusive, as reported by the banks:

	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.	Oct. 1, 1885.
	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,	2,714 banks,
RESOURCES.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.	Millions.
Loans.....	984.7	931.3	891.9	834.0	878.5	1,041.0	1,173.8	1,243.2	1,309.2	1,245.3	1,306.1
Bonds for circulat'n.	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4	327.4	307.7
Other U. S. bonds.....	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7	30.4	31.8
Stocks, bonds, &c.....	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1	71.4	77.5
Due from banks.....	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9	194.2	235.3
Real estate.....	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3	49.9	51.3
Specie.....	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8	128.6	171.9
Legal-tender notes.....	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7	77.0	69.7
National bank notes.....	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7	23.3	23.1
C. H. exchanges.....	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4	66.3	84.9
U. S. cert. of deposit.....	48.8	29.2	33.4	32.7	26.8	7.7	6.7	8.7	10.0	14.2	18.8
Due from U. S. Treas.....	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6	17.7	14.9
Other resources.....	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9	33.8	36.9
Totals.....	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	2,432.9
LIABILITIES.											
Capital stock.....	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7	524.3	527.5
Surplus fund.....	134.4	132.2	122.8	116.9	114.8	120.5	123.1	132.0	142.0	147.0	146.6
Undivided profits.....	53.0	46.4	44.5	44.9	46.1	46.1	56.4	61.2	61.6	63.2	59.4
Circulation.....	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5	289.8	269.0
Due to depositors.....	679.4	666.2	630.4	663.4	736.9	857.9	1,083.1	1,134.9	1,063.6	993.0	1,120.1
Due to banks.....	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4	246.4	299.5
Other liabilities.....	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9	15.8	10.8
Totals.....	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	2,432.9

The corporate existence of 864 national banks expired during the year ending November 1, 1885, of which 801 have been extended under the act of July 12, 1882. Forty-eight have permitted their corporate existence to expire, and are in liquidation under section 7 of said act, (32 of which have been succeeded by other banks located in the same places,

and with nearly the same shareholders,) and 13 have been placed in voluntary liquidation by vote of shareholders owning two-thirds of their stock, of which 7 were succeeded by other banks. The remaining 2 became insolvent, and were placed in the hands of receivers. The corporate existence of 14 national banks, with an aggregate capital of \$4,450,000, have expired and will expire during November and December of this year, and the corporate existence of 18 national banks, with an aggregate capital of \$3,135,000, will expire during 1886. Four national banks, with an aggregate capital of \$600,000, have failed and been placed in the hands of receivers during the year.

Under the provisions of the act of July 12, 1882, national banks with a capital of from \$50,000 to \$150,000 may be organized upon a minimum deposit of United States bonds equal to 25 per cent. of such capital. The minimum deposit of bonds required by law to be made by banks with a capital of upwards of \$150,000, is \$50,000. The following table shows the number of banks organized from July 1, 1882, to July 1, 1885, their capital stock, amount of bonds deposited in accordance with law, and the circulation issued thereon:

Year.	Number of banks.	Capital.	Minimum bonds required.	Bonds actually deposited.	Percentage of excess.	Circulation issued.
July 1, 1882, to July 1, 1883.....	251	\$26,552,300	\$5,155,500	\$7,116,400	<i>Per ct.</i> 25	\$6,404,760
July 1, 1883, to July 1, 1884.....	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885.....	142	15,205,000	3,061,250	3,332,800	8	2,999,520

According to law the least amount of bonds that the national banks in operation October 1, 1885, could deposit, was \$80,970,423. During the year the amount of bonds on deposit to secure circulation diminished \$16,951,750, the total November 1, 1885, being \$308,364,550. The amount of notes in circulation diminished \$15,545,461, the total November 1, 1885, being \$315,847,163, as shown by the books of the Comptroller of the Currency. From this amount should be deducted the lawful money on deposit with the Treasurer of the United States, \$39,542,979, leaving \$276,545,461 outstanding.

The report of the Comptroller of the Currency, in addition to the above facts, contains much useful and interesting information.

IMMIGRATION.

The administration of the "Act to regulate immigration," approved August 3, 1882, has, in the main, been attended with satisfactory results during the last fiscal year.

The receipts of capitation-tax for the fiscal year ending June 30, 1885, were \$176,094, and the expenditures for the same period, \$125,538.58.

By the so-called "Shipping Act," of June 26, 1884, section 22, the collection of such tax was, in practical effect, discontinued as to immigrants coming by vessel from foreign contiguous territory. It is estimated, however, that the reduction in the amount of collections of immigrant-tax occasioned thereby, did not, for the last fiscal year, exceed twenty thousand dollars. On the other hand, the receipts have been very considerably augmented since the Department, by decisions in May and June last, adopted—in accordance with an opinion of the Attorney-General—the rule of construction, that under the immigrant act of August 3, 1882, the tax is collectible, not only for *bona-fide* immigrants, but for all alien passengers, including tourists and other sojourners, and on each recurring arrival of any alien.

The commissioners of immigration who had previously been employed under contract, in pursuance of law, to care for the local affairs of immigration at the principal ports for which they were respectively designated, have continued in the exercise of their functions during the past year. At the following ports commissioners of immigration are now employed, namely: Portland, Me.; Boston, New York, Philadelphia, Baltimore, Key West, Galveston, and San Francisco.

It is to be regretted that the law, as construed, does not empower the Department, at its own instance, to establish immigration commissions without being required to have the co-operation of other agencies not within its control. Under the present system, it is necessary to the creation of such a commission at any particular port, that the Governor of the State wherein such port is, shall first designate some suitable persons, or some local organization, leaving it with this Department to accept (by contract) or reject, the parties so designated. As a consequence, in one or two instances, the efforts of this Department to establish such commissions have been without avail.

It is recommended that the existing law be so amended that all commissions, or officers, to be charged with the care of immigrants at the several ports, be appointed directly by the Secretary of the Treasury, and that they be held immediately responsible to him for the proper performance of their duties; or, if this recommendation be not adopted, that, at least, the Secretary of the Treasury be empowered to designate customs officers to serve as commissioners of immigration at ports for which no designations have been made by the Governor of the State where they are respectively located, also at all the smaller ports where the arrivals of immigrants are not in such numbers as to warrant the establishment of commissions.

Considerable difficulty has been experienced in procuring the deportation of aliens of the classes prohibited by law from landing. It has been found to be a matter of convenience, if not of necessity, to all concerned, that the examination of immigrants, particularly at the principal ports where they frequently arrive in large numbers at one time, should be made at some convenient place on shore. At some of the ports, particularly at New York, the steamship companies bringing passengers, were disposed to resist the demand for the return of such of the immigrants brought here by them as were found on such examination to be of the classes of whom the law says that they "shall not be permitted to land." Such resistance was on the ground that the immigrants had, in a literal sense, been permitted to land, and were consequently beyond the operation of the provision of law for the deportation of the proscribed classes. This difficulty was disposed of, however, by a ruling of the Department that the landing of immigrants at a place under the control of the commissioners, for the purpose of having an examination made to determine whether they were or were not prohibited from landing, was not to be considered such a permission to land as would relieve the steamship companies from the responsibility of deporting such as were found on such examination to be of the proscribed classes. In furtherance of the same end, bonds have been taken by the Commissioners of Emigration at New York, from the steamship companies represented at that port, conditioned for the return of such aliens as are found to be proscribed.

The question is presented for consideration, whether, under a rigid construction of the immigrant law, all alien lunatics and idiots should be prohibited from landing, irrespective of whether they are or are not liable to become a public charge. For instance, where an idiot child arrives here in charge of parents, both able and willing to care for it, it may be questioned whether it is in harmony with the general spirit and intent of our immigration laws that the parents may be permitted to land only on condition that they abandon their idiot child, who is all the more in need of parental care by reason of its infirmity.

It is recommended that further legislation be had, to the end that the intent of the law in this regard may be made clear and free from all ambiguity.

The draft of a bill will soon be presented to Congress amending the existing immigration act, in which will be embodied such provisions as, in the experience of the Department, seem to be required to make the supervision of immigration effective and of benefit to the country.

REPORT OF THE SECRETARY OF THE TREASURY. XLVII

Statement of collections and disbursements on account of expenses of regulating immigration during year ending June 30, 1885.

Ports.	Receipts.	Expenditures.
Barnstable.....	\$34 50	
Baltimore.....	7,968 00	\$5,386 95
Boston.....	9,468 50	3,340 20
Cape Vincent.....	1 50	
Chicago.....	2 00	
Detroit.....	50	
Duluth.....	9 00	
Galveston.....	485 50	404 56
Gloucester.....	2 00	
Key West.....	1,700 00	1,119 95
Mobile.....	6 00	
New Bedford.....	190 50	
New Haven.....	6 50	
New York.....	141,988 50	108,597 60
New Orleans.....	1,068 00	31 00
Philadelphia.....	11,110 50	6,465 82
Pensacola.....	19 50	
Portland and Falmouth.....	423 00	192 50
San Francisco.....	1,579 50	
Superior.....	22 50	
Willamette.....	8 00	
Aggregate.....	176,094 00	125,538 58

REVENUE MARINE.

The vessels of the service now number thirty-nine, manned by 1,027 officers, cadets and men. The following is a statistical summary of its business for the past year :

Aggregate number of miles cruised by vessels.....	312,569
Number of merchant vessels boarded and examined.....	24,481
Number of merchant vessels found violating law in some particular, and seized or reported to proper authorities..	1,425
Fines or penalties incurred by vessels so seized or reported	\$604,515 55
Number of vessels in distress assisted.....	274
Value of vessels and their cargoes imperilled by the sea to which assistance was rendered.....	\$5,568,043 00
Number of persons on board vessels assisted.....	2,542

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

In the performance of special work, the vessels upon the Atlantic and Gulf coasts and the Great Lakes have rendered important service in maintaining patrol against the infection of cholera and yellow-fever through incoming vessels, and in co-operating with national and State quarantine organizations.

In the work of inspecting life-saving stations, instructing their crews, and conveying supplies and outfits, the vessels have been cruised an aggregate of 15,573 miles.

The Alaskan work of the service for the past season has been particularly important, Captain Healy, with his command, the steamer

XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

"Corwin," having operated with much activity in the waters of Alaska and the Arctic Ocean. He covered in his cruising the Aleutian Islands, to afford protection to the seal-fisheries, assisted five of the Arctic whaling fleet in distress, and succored and brought away fifty-nine persons who were either shipwrecked or without means of transportation. He also prosecuted important works of survey on our extreme northern coast.

The steamer "Bear," which Congress authorized to be transferred to this Department for duty in the waters of Alaska, has been placed in a condition of efficiency and despatched to San Francisco, from which port she will be cruised next year to the northwestern waters.

Several vessels of the service have been overhauled in hulls and machinery and thoroughly repaired.

The revenue-marine steamers "McLane" and "McCulloch," stationed at southern ports, are in need of extensive repairs. The first-named, not originally designed for the service, was lightly built when new; she is now old, worn-out, and unworthy of repairs. Recommendation is made that the sum of \$85,000 be appropriated to replace this vessel with a new one. Recommendation is also made for a new steam-vessel for duty in the harbor of New York, for which the sum of \$50,000 will be required.

LIFE-SAVING SERVICE.

The usual beneficent results have attended the operations of this Service during the year.

The number of stations in commission at the close of the year was 203. The number of disasters to documented vessels reported by the district officers to have occurred within their field of action is 256. The number of persons on board these vessels was 2,206; of whom 2,196 were saved and 10 lost. The value of the property involved is estimated at \$4,604,455; of which \$3,352,760 was saved and \$1,251,695 lost. The number of vessels totally lost was 56. There were, besides, 115 disasters to smaller craft, such as sail-boats, row-boats, &c., on which were 233 persons, 232 of whom were saved and 1 lost. The value of property involved in these minor disasters was \$29,925, of which \$26,823 was saved and \$3,102 lost. The following is the aggregate:

Total number of disasters.....	371
Total value of property involved.....	\$4,634,380
Total value of property saved.....	\$3,379,583
Total value of property lost.....	\$1,254,797
Total number of persons on board.....	2,439
Total number of persons saved.....	2,428

Total number of persons lost	11
Total number of shipwrecked persons succored at stations..	568
Total number of days' succor afforded.....	1, 686
Total number of vessels lost.....	56

In addition to the persons saved from vessels, as above stated, 37 others were rescued, who would probably have perished without the aid of the life-saving crews. Some of these were taken from the water into which they had fallen from piers, wharves, &c., and the remainder from isolated cribs, and similar situations, where they were in imminent peril of being swept away by storm-tides and inundations.

In every instance of loss of life a thorough investigation was had, which in each case proved that the life-saving crews were blameless, and the fatality beyond human prevention. The loss of life above stated is smaller, with one exception, than that of any preceding year, notwithstanding the extended scope of the service. The number of persons lost in the year 1880 was but nine. The service then contained, however, but 179 stations, while twenty-four stations have since been added, in localities especially selected on account of their dangerous character.

The assistance rendered in saving vessels and cargoes has been unusually large, 366 having been aided in getting afloat when stranded, repaired when damaged, piloted out of dangerous places, and otherwise assisted by the life-saving crews. This number is larger than in any previous year except the last preceding.

There were besides 204 instances where vessels running into danger of stranding in the night were warned off by the signals of the patrols, most of them thus being probably saved from partial or total loss.

The cost of the maintenance of the service during the year was \$828,474.43.

Since the date of the last report a station has been established and put in operation at the mouth of the Portage Lake and Lake Superior Ship-Canal, Michigan, and three others, one on Morris Island, South Carolina, one at Jupiter Inlet, and one on Santa Rosa Island, Florida, have been built and will soon be put in commission. On the latter coast three houses of refuge have also been built, and two others are in process of construction. There are, besides, under contract for construction a station at Frankfort, one at Pent Water, one at White River, one at Holland, one at South Haven, Michigan, and one at Sturgeon Bay Canal, Wisconsin. Two stations have also been rebuilt, one at Bay Head and the other at Atlantic City, both on the coast of New Jersey; and extensive repairs and improvements have been made to several stations on various parts of the coast. The wise requirement of section

10, chapter 117, Laws of 1882, "*that the appointment of district superintendents, inspectors, and keepers, and crews of life-saving stations, shall be made solely with reference to their fitness, and without reference to their political or party affiliation,*" tends to secure men best fitted for the exceptional duties of the service, and assures them of retention regardless of party conflicts.

MARINE-HOSPITAL SERVICE.

The Supervising Surgeon-General reports that during the fiscal year ended June 30, 1885, 41,714 patients received relief, 12,803 were treated in hospitals, and 28,911 at the dispensaries; 280,406 days' relief in hospitals were furnished.

The receipts from all sources were \$396,852.59, and the expenditures \$401,543.03. This does not include the expenses for "Alterations and repairs to hospital buildings, \$20,000," "Fuel, light, and water, \$32,000," "Furniture and repairs to furniture, \$15,000," which were paid for out of special appropriations.

An estimated deficiency was submitted to Congress for an appropriation amounting to \$140,000. This estimate was based on the collections of tonnage-tax up to the time of submitting the estimate, but it appeared that in the latter half of the year the tonnage-dues largely increased, owing to the taking out of documents at the beginning of the season of navigation. The appropriation, therefore, has proved to be \$98,000 more than was necessary for the needs of the year. This balance remains unexpended, and will, under the operation of the statutes, be covered into the Treasury in due course. It is estimated that the deficiency in the tonnage-tax will this year amount to \$42,000, and that amount will be requested.

In addition to supplies furnished to the Marine-Hospital Service in general, the vessels of the Révenue-Marine Service and the various quarantine stations have also been supplied from the purveying division of the bureau, and reimbursement made from the appropriation for those services. Two examining boards were convened during the year for the examination of applicants for admission into the service, and five candidates who passed the examination successfully were appointed assistant surgeons, taking rank in the order of merit in each class.

This "merit system" has been followed since 1873, and has brought into the service professional qualifications of high order. The number of medical officers is still inadequate for the necessities of the service.

The country has been spared an epidemic, notwithstanding the gloomy outlook of the last year, and the quarantine service of the United States has been continued under the management of this bureau as for

the past three years. Additional interest is given to its operations by reason of the extensive epidemic of cholera in Spain and France, and more recently to the outbreak of a severe epidemic of small-pox in Canada.

Aid has been furnished to the State of Michigan, upon the request of the governor, by the appointment of sanitary inspectors, to prevent as far as possible the introduction of small-pox into that State. The aid ceased September 18, when the State appropriation became available. Similar service is now maintained on the border in aid of the States of Maine, Vermont, and New York, in accordance with applications made by the governors of those States.

Yellow-fever appeared on the west coast of Mexico with the same malignancy as last year, and greatly devastated the towns and villages in the country adjacent to Guaymas and Hermosillo. An inspector has been appointed to board the trains coming into Arizona at the border.

The recommendations of the Surgeon-General in regard to the establishment of a hospital at the port of New York, the construction of suitable warehouses and quarantine buildings, and for the enactment of a statute in regard to the appointment of medical officers, are concurred in, and the zeal and efficiency of the officers of the service are commended.

The annual report of the Supervising Surgeon-General, giving the operations of the service in detail, is herewith transmitted.

STEAMBOAT-INSPECTION SERVICE.

The *personnel* of the Steamboat-Inspection Service on the 30th of June, 1885, was composed of one hundred and forty-eight officers, clerks, and messengers, as follows: One Supervising Inspector-General, ten supervising inspectors, thirty-six local inspectors of hulls, thirty-seven local inspectors of boilers, eight assistant inspectors of hulls, eleven assistant inspectors of boilers, one assistant inspector for the examination of life-preservers, sixteen special inspectors of foreign steam-vessels, four clerks to Supervising Inspector-General, twenty clerks to local boards, two clerks to special inspectors of foreign steam-vessels, one clerk and messenger attached to the office of the supervising inspector at New York, one messenger, office Supervising Inspector-General.

The offices of Supervising Inspector-General, supervising and local inspectors of steam-vessels, are organized under the act of Congress, approved February 28, 1871, now Title 52, Revised Statutes.

The special inspectors of foreign steam-vessels are organized under the act of Congress amending section 4400, Title 52, Revised Statutes, approved August 7, 1882.

LII REPORT OF THE SECRETARY OF THE TREASURY.

Statistics of this service for the last fiscal year.

Divisions.	Steamers inspected.	Tonnage.	Officers licensed.
Pacific coast.....	404	114,430.72	1,777
Atlantic coast.....	2,531	450,667.45	10,220
Western rivers.....	944	183,657.64	5,544
Northern lakes.....	1,865	292,837.66	5,509
Gulf coast.....	394	56,772.18	2,185
Total.....	5,638	1,098,365.65	25,235

Increase in number of vessels inspected..... 185

Increase in tonnage..... 25,014.15

Increase in number of officers licensed..... 387

Receipts.

From inspection of steam-vessels..... \$98,851 35

From sales of licenses..... 12,617 50

Total..... 111,468 85

Expenses.

Salaries of inspectors and clerks..... \$207,300 00

Travelling and miscellaneous expenses..... 42,153 22

Marshal and witness fees..... 684 95

Refund, excess of inspection-fees collected..... 152 90

Total..... 250,291 07

Excess of expenditures over receipts..... \$138,822 22

Unexpended balance in the Treasury standing to the credit

of the Steamboat-Inspection Service June 30, 1885..... \$433,444 48

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.
Fire.....	1	1
Explosions or accidental escape of steam.....	16	41
Collisions.....	9	11
Snags, wrecks, and sinking.....	5	21
Accidental drowning.....	55	55
Miscellaneous causes.....	4	4
Total.....	31	138

Number of lives lost in 1884..... 271

Decrease in 1885..... 138

Inspection of foreign steam passenger-vessels, under the act of Congress approved August 7, 1882.

At New York, (including one inspection on the lakes).....	117
At Boston, (including ten inspections at Portland, Me.).....	25
At Philadelphia, (including forty-seven inspections on the lakes)...	54
At Baltimore	13
At New Orleans.....	13
At San Francisco.....	5

Total.....	227
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Increase in number of vessels inspected.....	5
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The expenses for this service have been as follows:

For salaries	\$34,613 02
For contingent expenses	2,028 61

Total expenses.....	36,641 63
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Since the close of the fiscal year, reductions have been made in the force of inspectors of foreign steam-vessels, by which the expenses of that service will be reduced \$17,000 per annum, or 50 per cent. of the whole salary expense of that service, without in any manner affecting its general efficiency.

The loss of life on steam-vessels for the fiscal year is believed to be the minimum loss yet recorded, and is but one to each forty-three steam-vessels inspected, as against one to each three steamers inspected in 1851, the year previous to the enactment of the steamboat law of 1852.

The number of passengers carried during the last fiscal year approximated 600,000,000, as against about 300,000 in 1852.

The present steamboat laws are believed to be all that is required to protect the travelling public from the dangers of steam navigation.

The attention of Congress is, however, called to the advisability of modifying the provisions of section 4405, Title 52, Revised Statutes, which require the Board of Supervising Inspectors to meet annually in the city of Washington, D. C., for the purpose of making rules and regulations for the inspection service.

The result of such compulsory annual meeting is a constant change of the rules, which changes are often hastily considered and frequently impracticable, causing the Department much additional correspondence in explanation thereof, besides keeping the steamboat interests of the country in a constant state of uncertainty as to the rules and regulations which are to govern them. All the objects of the steamboat laws could be fully accomplished by leaving the time and place of meeting of the board to the discretion of the Secretary of the Treasury.

It is therefore recommended that section 4405, Revised Statutes, be amended by striking therefrom the following words where they occur, beginning in the second line and ending in the fourth line thereof, namely: "Once in each year, at the city of Washington, District of Columbia, on the third Wednesday in January, and," also striking out the word "other," after the word "such," in the fourth line, so that the section shall read, when amended, as follows: "The supervising inspectors and the Supervising Inspector-General shall assemble as a board, at such times as the Secretary of the Treasury shall prescribe, for joint consultation," &c.

THE LIGHT-HOUSE SERVICE.

The Light-House Board reports the changes in aids to navigation shown in the following table:

	June 30, 1884.	June 30, 1885.	In- crease.
Light-houses, light-ships, and stake-lights, including those on the rivers.....	1,848	1,945	97
New lights of all kinds, established during the year.....	20	99	77
Lights discontinued during the year.....	2	2	
Steam and hot-air fog-signals.....	67	71	4
Whistling buoys in position.....	34	34	
Bell buoys in position.....	29	33	4
Lighted buoys in position.....	3	4	1
Other buoys in position.....	3,471	3,710	239

The Light-House Board exhibited models, samples, and drawings of the aids to navigation used in the United States, at the Cincinnati Industrial Exhibition and at the New Orleans Cotton Exposition. From the former it received a gold medal and diploma.

Owing to the insufficiency of the appropriation, the important work of building the light-station at Northwest Seal Rock, Cal., has been delayed.

The substitution of mineral for lard oil in light-stations throughout the United States, necessitates special provision for its safe storage, and an appropriation for this purpose is recommended.

Attention is called to the inconvenience to which the Light-House Board is subjected, on account of the restricted room it has for offices, and to its need of a special building for its museum, its laboratory, its archives, and its offices.

The board has succeeded in clothing the light-keepers, the officers and crews of the light-ships, and of the light-house tenders, a *personnel* somewhat over 1,600 in number, in a neat, appropriate, and economical uniform.

Attention is called to the board's statement of the need of additional legislation to enable it to divide two of the light-house-districts, that the aids to navigation within them may receive increased supervision.

It appears that several new steam-tenders are needed, to take the place of those worn-out in the service. They are necessary to the careful inspection of lights and buoys, and to the prompt supply of such things as are needed to keep up their efficiency. The high standard of the Light-House Service is owing largely to the work which has worn out the old vessels, and makes it necessary for the board to ask for new tenders.

COAST AND GEODETIC SURVEY.

The work of the Coast and Geodetic Survey has been carried on within the boundaries or off the coasts of thirty-two States, two Territories, and in the District of Columbia. Increased efforts have been made to insure the early and economical publication of the results of field-work in the form of maps and charts.

Twenty-seven new charts were published, sixteen of which were photolithographs. Distribution was made of 28,905 copies of charts. Of this number 10,740 were for the use of the Executive Departments, and 1,423 for members of Congress. Tide-tables, predicting the tides for 1886, for the ports on the Atlantic and Pacific coasts, have been published. A new subdivision of the Atlantic Local Coast Pilot is ready for issue, and a new edition of the Pacific Coast Pilot is in active preparation. Of the annual reports, upwards of 2,400 copies were distributed.

In the course of the hydrographic operations, some important developments were made of dangers to navigation in leading highways of commerce, notably in Vineyard and Long Island sounds and in East river, New York. Mariners were warned of these dangers by notices, promptly published and freely distributed. Work in important localities has made progress commensurate with the means afforded by Congress. Resurveys, demanded by natural and artificial changes, and called for by commercial bodies, have had special attention. Those of Long Island sound and Delaware bay are advancing towards completion. A resurvey of New York bay and harbor has been begun.

The transcontinental geodetic work, intended to unite the survey of the Atlantic coast with that of the Pacific, and the trigonometrical surveys in the interior States, carried on under authority of the act of March 3, 1871, are gradually forming an exact skeleton or framework, by means of which accurate base-lines are afforded for detailed State surveys, by which the construction of accurate State maps is rendered possible, and by which the lines of the public-land surveys can be checked in position and direction.

PUBLIC BUILDINGS.

During the last year, work has been in progress upon forty-nine buildings, under the direction of the Supervising Architect.

Congress at its last session authorized the erection of, and made appropriation for, thirty-one new buildings, in various parts of the country, making, practically, eighty new buildings, ranging in cost of construction from \$25,000 to \$1,500,000, upon which preparatory or active work of construction has been prosecuted. The total expenditures during the year upon new buildings, including sites, aggregate \$2,438,709.94; for repairs and preservation of public buildings, \$175,004.39; for heating apparatus and repairs to same, elevators, vaults, safes, locks, storage of silver dollars, &c., \$199,860.74.

After a careful consideration of the present method of authorizing the construction of public buildings by this Department and of making appropriations therefor, I am convinced that a much more satisfactory system can be devised. The recommendations contained in the report of the Supervising Architect are worthy of careful consideration by Congress. The importance of prompt and careful legislation upon the subject is manifest, in view of the large number of new public buildings now authorized.

HALL OF RECORDS.

Attention is earnestly called to the necessity for the construction of a fire-proof building suitable for the storage of the files and records of the several Departments, the accumulation of which is so great and the accommodations therefor so limited that they are now largely stored in unsafe and almost inaccessible places. These papers and records, many of them of great importance and value, often being the only evidence to protect the Government against claims, are constantly liable to mutilation and loss.

The act approved August 7, 1882, directed the Supervising Architect of this Department to report to Congress, through the Secretary of the Treasury, first, a suitable plat of ground for such a building; and second, the probable cost, with plans and specifications. In compliance with this act, plans and specifications were prepared by the Supervising Architect, and transmitted to Congress with his report by my predecessor, January 17, 1883.

In reviewing the reports of my predecessors in office, I find that the attention of Congress has been repeatedly called to the necessity for the construction of such a building of sufficient capacity to meet the wants of the several Departments. In my judgment, Congress should make provision for its erection at the earliest possible date.

DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1885 were \$3,499,650.95. The revenues deposited in the Treasury on this account for the same period, were \$1,929,298.11.

Since December 1, 1884, there has been retired through the operation of the sinking-fund \$20,750 of the bonded indebtedness of the District, reducing the amount annually required for interest \$770.87.

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, (20 Stats., 106,) there has been retired \$1,660,800 of the funded debt, causing a reduction in the annual interest charge of \$97,057.09.

The amount realized from the sale of the bonds, in which the 10 per cent. retained from contractors in the District of Columbia was invested, as required by the act of June 11, 1878, has exceeded the sum necessary to pay the amounts originally withheld, owing to the advance in the securities in which the investments were made. Under the act of February 25, 1885, the surplus has been covered into the Treasury as a miscellaneous receipt, to the credit of the United States and District of Columbia in equal parts.

Detailed information in regard to the affairs of the District of Columbia will be found in the reports to be submitted by the District Commissioners, and by the Treasurer of the United States as *ex-officio* commissioner of the sinking-fund of the District.

STATUTE OF LIMITATIONS.

The necessity for a general statute of limitation upon the presentation of demands against the United States, becomes every year more apparent.

The policy of all enlightened nations protects the individual against demands set up under cover of obscurity created by lapse of time. But the Government has even more need of such protection. Usually the individual has such personal knowledge of his business as will warn him against unjust claims, and guide him to the evidence which may protect him.

The vast business of the Government is carried on entirely through agents, and many causes tend to produce frequent changes among them. Even when an ex-officer can be reached, his memory is likely to be imperfect in respect to some long past transaction which was only one among a great number within his supervision, and many ex-officers, in view

of the multitude of inquiries addressed them, have been compelled to decline the unremunerated task of researches in their retained papers.

The Government is a debtor always to be found, and ever ready to pay its debts; and long delay ought to raise a presumption, as readily in its favor as in favor of an individual, against the justice of a demand.

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

DANIEL MANNING,
Secretary of the Treasury.

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

LX REPORT OF THE SECRETARY OF THE TREASURY.

TABLE A.—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 1885, 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.....	47,044,863 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 88	1851.....	68,304,706 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.....	35,588,956 56
1809.....	57,023,192 09	1856.....	31,972,537 90
1810.....	53,173,217 52	1857.....	28,699,891 85
1811.....	48,005,587 76	1858.....	44,911,881 03
1812.....	45,209,737 90	1859.....	58,496,837 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.....	127,334,953 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 60
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.....	83,788,432 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.....	*2,180,395,067 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.....	*2,349,567,482 04
1833.....	7,001,698 83	1880.....	*2,120,415,370 63
1834.....	4,760,082 08	1881.....	*2,069,018,569 58
1835.....	37,733 05	1882.....	*1,918,312,994 03
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	1885.....	*1,876,424,275 14

* 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.

† Exclusive of gold, silver, and currency certificates amounting to \$52,164,110 held in the Treasurer's cash and including \$64,623,512 bonds issued to the several Pacific railroads.

TABLE B.—STATEMENT of the OUTSTANDING PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, June 30, 1885.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
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, 223); 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.	$\frac{7}{10}$ 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	1 year from date.	$\frac{7}{10}$ 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	320,000 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	128,230,350 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 $3\frac{1}{10}$ per cent.	20,000,000 00	20,000,000 00	2,000 00

* Including reissues.

† Including conversion of Treasury notes.

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

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79).....	10 years	January 1, 1871	5 per cent...	Par to $1\frac{1}{4}\%$ per ct. pr'm.	\$21,000,000 00	\$7,022,000 00	\$10,000 00
LOAN OF FEBRUARY, 1861 (1881a).							
Act of February 8, 1861 (12 Statutes, 129).....	10 or 20 years	Dec. 31, 1880...	6 per cent...	(A.v.) 89.93	25,000,000 00	18,415,000 00	8,000 00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178).....	60 days or 2 years.	60 days or 2 years after date.	6 per cent...	Par to $1\frac{1}{4}\%$ 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	4,050 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	156,250 00
LOAN OF JULY AND AUGUST, 1861.							
Continued at $3\frac{1}{2}$ per cent. interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleas- ure of the Government.	$3\frac{1}{2}$ per cent...	Par .....	.....	.....	202,600 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	57,950 00

SEVEN-THIRTIES OF 1861.

Act of July 17, 1861 (12 Statutes, 259).....	3 years	Aug. 19 and Oct. 1, 1864.	7 $\frac{1}{2}$ per cent.	Av. pre. of $\frac{100}{1000}$	Indefinite.....	139,999,750' 00	15,850 00
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FIVE-TWENTIES OF 1862.

Acts of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 28, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867....	6 per cent....	Av. pre. of $\frac{100}{1000}$	515,000,000 00	514,771,600 00	335,850 00
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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
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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	*716,099,247 16	2,960 00
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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
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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	6,964,175 88
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* Including reissues.

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

	Length of loan.	When redem-able.	Rate of in-terest.	Price at which sold.	Amount author-ized.	Amount issued.	Amount out-standing.
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.	17 years.....	July 1, 1881...	6 per cent....	Average premium of 4 1/8%.	\$75,000,000 00	\$75,000,000 00	\$32,750 00
	Indefinite...	At the pleasure of the Gov-ernment.	3½ per cent....	Par .....	.....	.....	19,750 00
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	1 year.....	1 year after date.	5 per cent....	Par	400,000,000 00	44,520,000 00	38,085 00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710)	2 years.....	2 years after date.	5 per cent....	Par	400,000,000 00	166,480,000 00	29,950 00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711)	Indefinite...	On demand...	None	Par	Indefinite.....	.....	140,323,140 00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years.....	3 years from date	6 per cent. compound.	Par	400,000,000 00	266,595,440 00	202,730 00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13)	10 or 40 years.	March 1, 1874..	5 per cent....	Par to 7 per ct prem.	200,000,000 00	196,118,300 00	99,350 00
FIVE-TWENTIES OF JUNE, 1864.							
Act of June 30, 1864 (13 Statutes, 218)	5 or 20 years.	Nov. 1, 1869....	6 per cent....	Av. prem. of 2 1/8%.	400,000,000 00	125,561,300 00	48,550 00
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).	3 years.....	{ Aug. 15, 1867 June 15, 1868 July 15, 1868 }	7 1/2 per c't. {	Av. prem. of 1 3/8%.	800,000,000 00	829,992,500 00	132,200 00
NAVY PENSION FUND.							
The act of July 1, 1864 (13 Statutes, 414), authorized the Secretary of	Indefinite...	Indefinite	3 per cent....	Par	Indefinite.....	14,000,000 00	14,000,000 00

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.

FIVE-TWENTIES OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	Nov. 1, 1870 ...	6 per cent.	A. v. prem. of $2\frac{54}{1000}$	Indefinite.....	203,327,250 00	37,150 00
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CONSOLS OF 1865.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1870 ...	6 per cent.	A. v. prem. of $3\frac{52}{1000}$	Indefinite.....	332,998,950 00	228,250 00
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CONSOLS OF 1867.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1872 ...	6 per cent.	A. v. prem. of $1\frac{18}{1000}$	Indefinite.....	379,618,000 00	474,100 00
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CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

5 or 20 years.	July 1, 1873 ...	6 per cent.	A. v. prem. of $\frac{44}{1000}$	Indefinite.....	42,539,350 00	86,800 00
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THREE-PER-CENT. CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).

Indefinite...	On demand ...	3 per cent.	Par	75,000,000 00	*85,155,000 00	5,000 00
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FIVE-PER-CENT. LOAN OF 1881.

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), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads or his legal representatives in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

* Including reissues.

TABLE B.—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>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 5-20's, or to be exchanged for said 5-20's, 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 per cents 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.</p> <p>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.</p> <p>FOUR-AND-ONE-HALF-PER-CENT. LOAN OF 1891. (REFUNDING.)</p>	10 years....	May 1, 1881...	5 per cent....	Par.....		\$517,994,150 00	\$198,500 00
<p>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 5-20's, or to be exchanged for said 5-20's, 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.</p> <p>FOUR-PER-CENT. LOAN OF 1907. (REFUNDING.)</p>	15 years....	Sept. 1, 1891....	4½ per cent....	Par.....	\$1,500,000,000 00	185,000,000 00	185,000,000 00
<p>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</p>	30 years....	July 1, 1907...	4 per cent....	Par to one-half		708,980,800 00	707,219,850 00

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 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 5-20's, or to be exchanged for said 5-20's, 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.

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.

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.

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 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.

			percent. premi- um.			
15 years.....	Sept. 1, 1891....	4½ per cent..	Par to one and one-half percent premi- um.	Indefinite	65,000,000 00	65,000,000 00
30 years.....	July 1, 1907....	4 per cent...	Par.....	Indefinite	30,500,000 00	30,500,000 00
Indefinite...	On demand ...	None	Par.....	No limit	64,780,000 00	29,785,000 00

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

	Length of loan.	When redeemable.	Rates of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
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.	Indefinite...	On demand...	None	Par	No limit		\$139,901,616 60
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.	Indefinite...	Convertible into 4 per cent. bonds.	4 per cent...	Par	No limit	\$40,012,750 00	240,600 00
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.	Indefinite...	At pleasure of the Government.	3½ per cent...	Par			302,700 00
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...	At pleasure of the Government.	3 per cent...	Par			195,436,800 00
							*1,863,964,873 14

* Exclusive of bonds issued to Pacific railroads.

TABLE C.—ANALYSIS of the PRINCIPAL of the PUBLIC DEBT of the UNITED STATES, from July 1, 1856, to July 1, 1885.

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.....			90,490,930 74		245,709,420 63	1,213,495,169 90	671,610,397 02	2,221,311,918 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 02	813,460,621 95	2,332,331,207 60
1867.....			17,787,025 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	1,618,897,300 00		1,934,696,750 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				711,655,800 00	984,998,650 00		1,710,685,450 00
1877.....	14,000,000 00			\$140,000,000 00	703,266,650 00	854,621,850 00		1,711,688,500 00
1878.....	14,000,000 00		98,850,000 00	240,000,000 00	703,266,650 00	738,619,000 00		1,794,735,650 00
1879.....	14,000,000 00		741,522,000 00	250,000,000 00	508,440,350 00	283,681,350 00		1,797,643,700 00
1880.....	14,000,000 00		739,347,800 00	250,000,000 00	484,864,900 00	235,780,400 00		1,723,993,100 00
1881.....	14,000,000 00		739,347,800 00	250,000,000 00	439,841,350 00	196,378,600 00		1,639,567,750 00
1882.....		\$460,461,050 00	739,349,350 00	250,000,000 00				1,463,810,400 00
1883.....		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
1885.....	208,190,500 00		737,960,450 00	250,000,000 00				1,196,150,950 00

TABLE C.—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	7,011,659 31	37,900,191 72	2,446,670 28
1859	206,099 77		58,496,837 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	280,195 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	2,680,647,869 74	5,832,012 98	2,674,815,856 76	137,742,617 43
1865—August 31	1,503,020 09	461,616,311 51	2,844,649,626 56	88,218,055 13	2,756,431,571 43	150,977,697 87
1866—July 1	935,092 05	439,969,874 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	430,530,431 52	2,253,251,328 78	103,470,798 43	2,149,780,530 35	103,988,463 00
1873	51,929,710 26	472,069,332 94	2,234,482,993 20	129,020,932 45	2,105,462,060 75	98,049,804 00
1874	3,216,590 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	142,243,361 82	2,090,041,170 13	96,855,690 50
1876	3,902,420 26	465,807,196 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	256,823,612 08	1,999,382,280 45	94,654,472 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	243,289,519 78	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	538,111,162 81	1,884,171,728 07	345,389,902 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	534,308,868 81	1,830,528,923 57	391,985,598 18	1,438,543,325 39	47,926,432 50
1885	4,100,995 26	663,712,927 88	1,863,964,873 14	488,612,429 23	1,375,352,443 91	47,014,133 00

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 1868, inclusive, with the exception of the amount outstanding for August 31, 1863, 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 D.—*STATEMENT of the ISSUE and REDEMPTION of LOANS and TREASURY NOTES (by warrants) for the fiscal year ended June 30, 1885.*

	Issues.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of February, 1861, act of February 8, 1861		\$1,000 00		\$1,000 00
Oregon war debt, act of March 2, 1861		2,800 00		2,800 00
Loan of July and August, 1861, acts of July 17 and August 5, 1861		106,050 00		106,050 00
Old demand notes, acts July 17 and August 5, 1861, and February 12, 1862		490 00		490 00
Five-twenties of 1862, act of February 25, 1862		19,400 00		19,400 00
Legal-tender notes, acts of February 25 and July 11, 1862, January 7 and March 3, 1863	\$84,493,153 00	84,493,153 00		
Gold certificates, acts of March 3, 1863, and July 12, 1882	63,000,000 00	21,069,520 00	\$41,930,480 00	
One-year notes of 1863, act of March 3, 1863		1,380 00		1,380 00
Two-year notes of 1863, act of March 3, 1863		350 00		350 00
Compound interest notes, acts of March 3, 1863, and June 30, 1864		4,930 00		4,930 00
Loan of 1863, acts of March 3, 1863, and June 30, 1864		54,600 00		54,600 00
Ten-forties of 1864, act of March 3, 1864		79,600 00		79,600 00
Five-twenties of June, 1864, act of June 30, 1864		850 00		850 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and March 3, 1865		1,600 00		1,600 00
Five-twenties of 1865, act of March 3, 1865		22,800 00		22,800 00
Consols of 1865, act of March 3, 1865		48,350 00		48,350 00
Consols of 1867, act of March 3, 1865		74,100 00		74,100 00
Consols of 1868, act of March 3, 1865		10,350 00		10,350 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871, and January 14, 1875		266,600 00		266,600 00
Certificates of deposit, act of June 8, 1872	56,565,000 00	39,165,000 00	17,400,000 00	
Silver certificates, act of February 28, 1878	41,080,000 00	20,990,045 00	20,089,955 00	
Refunding certificates, act of February 26, 1879		49,400 00		49,400 00
Loan of 1882, act of July 12, 1882		45,282,200 00		45,282,200 00
Fractional currency, acts of July 17, 1862, March 3, 1863, and June 30, 1864		15,885 43		15,885 43
Funded loan of 1907, acts July 14, 1870, January 20, 1871, and January 14, 1875	58,150 00		58,150 00	
Total	245,196,303 00	211,760,353 43	79,478,585 00	46,042,635 43
Excess of issues				79,478,585 00
Excess of redemptions				46,042,635 43
Net excess of issues charged in receipts and expenditures				33,435,949 57

TABLE E.—*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, 1885.*

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 30	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 35	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	4,269 01
Five-twenties of June, 1864.....	3,971,400 00	506,189 91	4,477,589 91	3,647,628 29	165,834 00	49,946 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	10,681,736 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	36,657 80	109,317 20
Five-twenties of March, 1864.....	29,500 00	2,277 20	31,777 20	28,590 88	1,240 00	388 35	851 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 39	
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 55	246,562 00	37,817 37	208,744 63	
Consols, 1865.....	11,788,900 00	1,436,989 46	13,225,889 46	11,660,785 80	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 05	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	329,480 93	
Five-twenties of March, 1864.....	50,000 00	7,372 50	57,372 50	49,780 91	3,500 00	513 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.....	1,959,850 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	432,343 18	4,483,343 18	4,029,975 86	243,000 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	
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	9,043 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	

TABLE E.—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, 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 03	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	1,376,085 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	464,747 50	213,179 29	271,563 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 99
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	74,871,350 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 15	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	96,400 01
Total	44,850,700 00			44,850,700 00	1,427,378 90	329,761 48	1,647,617 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	1,018,176 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
JUNE 30, 1885.							
Five-twenties of 1862	4,000 00			4,000 00	85 00	701 96	616 96
Five-twenties of 1864	100 00			100 00	4 00	49	3 51
Funded loan of 1881	1,100 00			1,100 00	36 67	50 51	13 84
Loan of July and August, 1861, continued at 3½ per cent	52,250 00			52,250 00	1,269 62	588 85	680 77
Loan of March, 1863, continued at 3½ per cent	18,000 00			18,000 00	499 62	87 92	411 70
Funded loan of 1881, continued at 3½ per cent	230,500 00			230,500 00	5,347 70	1,416 28	3,931 42
Loan of July 12, 1882	45,282,200 00			45,282,200 00	1,153,460 88	268,821 31	884,639 57
Total	45,588,150 00			45,588,150 00	1,160,703 49	271,667 32	889,036 17
Grand total	530,478,300 00	20,522,466 81	\$157,677,967 61	528,750,476 59	20,076,386 90	5,694,256 88	14,382,130 02

TABLE F.—STATEMENT showing the CONDITION of the SINKING-FUND from its institution in May, 1869, to and including June 30, 1885.

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
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.....	237,474 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	16,305,421 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 F.—*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 June 30, 1876	To 1 per cent. on the principal of the public debt on June 30, 1875, \$2,232,284,531.95	\$22,322,845 32	June 30, 1876 By amount of principal redeemed, estimated in gold ..	\$18,444,050 00
	To interest on redemption of 1869, \$8,691,000	521,460 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 00
	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 June 30, 1877	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
	To interest on redemption of 1869, \$8,691,000	521,460 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 June 30, 1878	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
	To interest on redemption of 1869, \$8,691,000	521,460 00	By accrued interest on account of redemption in 1878 ..	809 92
	To interest on redemption of 1870, \$28,151,900	1,689,114 00	By amount of fractional currency redeemed	3,855,368 57
	To interest on redemption of 1871, \$29,936,250	1,796,175 00	By amount of legal tenders redeemed	13,083,316 00
	To interest on redemption of 1872, \$32,618,450	1,957,107 00	By balance	18,415,557 31
	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	1,489,934 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, 1879	By amount of principal redeemed, estimated in gold...	18,500 60
June 30, 1879	June 30, 1878, \$2,256,205,892.53	22,562,058 93		By accrued interest on account of redemption in 1879...	308 77
	To interest on redemption of 1869, \$8,691,000	521,460 00		By amount of fractional currency redeemed	705,162 99
	To interest on redemption of 1870, \$28,151,900	1,689,114 00		By balance	36,231,632 87
	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 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			
		36,955,604 63			36,955,604 63
July 1, 1879	To 1 per cent. on the principal of the public debt on		June 30, 1880	By amount of principal redeemed in 1880	73,652,900 00
June 30, 1880	June 30, 1879, \$2,349,567,482.04	23,495,674 82		By accrued interest on account of redemption in 1880...	935,951 60
	To balance from fiscal year 1874	\$16,305,421 96		By amount of premium paid	2,795,320 42
	To balance from fiscal year 1875	5,996,039 62		By amount of fractional currency redeemed	251,717 41
	To balance from fiscal year 1876	1,143,769 82		By balance	49,817,128 78
	To balance from fiscal year 1877	9,225,146 63			
	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			
		2,203,806 45			
		127,453,018 21			127,453,018 21

TABLE F.—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, \$3,691,000.....	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, \$29,986,250.....	1,796, 175 00		By balance.....	16,305, 873 47
	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, \$12,986,450.....	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, 003 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, \$723,662.99.....	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			
		92,554, 744 91			92,554, 744 91
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, 069 53
June 30, 1882	To interest on redemptions prior to 1882.....	22,638, 557 83		By amount of fractional currency redeemed.....	58,705 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
		61,211, 204 23			61,211, 204 23
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
		45,850, 335 15			45,850, 335 15

July 1, 1883	To balance from last year.....	623,316 71	June 30, 1884	By amount of principal redeemed in 1884.....	46,769,600 00
	To 1 per cent. on the principal of the public debt on June 30, 1883, \$1,884,171,728.07.....	18,841,717 28		By accrued interest on account of redemptions in 1884.....	318,870 93
June 30, 1884	To interest on redemptions prior to 1884.....	26,351,707 08		By amount of fractional currency redeemed.....	20,629 50
	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		By balance.....	743 32
		47,109,852 75			47,109,852 75
July 1, 1884	To balance from last year.....	743 32	June 30, 1885	By amount of principal redeemed in 1885.....	45,568,150 00
	To 1 per cent. on the principal of the public debt on June 30, 1884, \$1,830,528,923.57.....	18,305,289 24		By accrued interest on account of redemptions in 1885.....	271,667 32
June 30, 1885	To interest on redemptions prior to 1885.....	27,927,194 10		By amount of fractional currency redeemed.....	15,885 43
	To interest on redemption of \$45,604,035.43, amount of principal of public debt "paid" during fiscal year 1885 on this account.....	1,160,703 49		By balance.....	1,518,227 40
		47,393,930 15			47,393,930 15

TABLE G.—STATEMENT of THIRTY-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 Registrar'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, 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	13,357,858 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 60	14,133,912 07	2,065,324 01	12,068,588 06
Kansas Pacific	6,303,000 00	3,671,163 09	189,090 00	3,660,253 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	949,480 34
Sioux City and Pacific	1,628,320 00	829,252 69	48,849 60	878,102 29	62,578 00	815,523 49
	64,623,512 00	34,018,923 78	1,938,705 36	35,957,629 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	48,000 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 60	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	900,263 50
	64,623,512 00	37,896,334 50	1,938,705 36	39,835,039 86	9,881,444 25	29,955,595 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	941,002 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 89	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 G.—STATEMENT of THIRTY-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 40	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	1,317,743 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	1,317,743 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	142,630 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	57,283,888 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	8,993,292 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	57,283,888 10	1,938,705 36	59,222,093 46	16,777,380 20	42,444,713 26

TABLE G.—STATEMENT of THIRTY-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, 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
On January 1, 1885:						
Central Pacific.....	25,885,120 00	25,005,662 47	776,553 60	25,782,216 07	4,980,710 91	20,801,505 16
Kansas Pacific.....	6,303,000 00	6,507,513 09	189,090 00	6,696,603 09	3,207,922 35	3,488,680 74
Union Pacific.....	27,236,512 00	26,592,041 13	817,095 36	27,409,136 49	10,495,840 61	16,913,295 88
Central Branch Union Pacific.....	1,600,000 00	1,645,808 26	48,000 00	1,693,808 26	171,939 98	1,521,868 28
Western Pacific.....	1,970,560 00	1,786,482 54	59,116 80	1,845,599 34	9,367 00	1,836,232 34
Sioux City and Pacific.....	1,628,320 00	1,561,996 69	48,849 60	1,610,846 29	151,552 14	1,459,294 15
	64,623,512 00	63,099,504 18	1,938,705 36	65,038,209 54	19,017,341 99	46,020,867 55
On July 1, 1885:						
Central Pacific.....	25,885,120 00	25,782,216 07	776,553 60	26,558,769 67	5,134,185 31	21,424,584 36
Kansas Pacific.....	6,303,000 00	6,696,603 09	189,090 00	6,885,693 09	3,284,294 23	3,601,398 86
Union Pacific.....	27,236,512 00	27,409,136 49	817,095 36	28,226,231 85	10,647,579 36	17,578,652 49
Central Branch Union Pacific.....	1,600,000 00	1,693,808 26	48,000 00	1,741,808 26	219,746 48	1,522,061 78
Western Pacific.....	1,970,560 00	1,845,599 34	59,116 80	1,904,716 14	9,367 00	1,895,349 14
Sioux City and Pacific.....	1,628,320 00	1,610,846 29	48,849 60	1,659,695 89	178,659 68	1,481,036 21
	64,623,512 00	65,038,209 54	1,938,705 36	66,976,914 90	19,473,832 06	47,503,082 84

TABLE H.—STATEMENT showing the AMOUNT of GOLD and SILVER COIN and BULLION; GOLD, SILVER, and CURRENCY CERTIFICATES; UNITED STATES NOTES, and NATIONAL and STATE-BANK NOTES in the UNITED STATES, and DISTRIBUTION THEREOF at the CLOSE of EACH YEAR named.

Date.	Gold.				Gold certificates.				Silver certificates.				Silver dollars.				Subsidiary silver.†			
	In Treasury, including bullion.	In national banks.	In circulation; in other banks and in individual hands.	Total.*	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury, including silver bullion.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.
June 30—																				
1860				**\$214,000,000 00																**\$21,000,000 00
1861				**\$270,300,000 00																**\$16,000,000 00
1862				**\$283,000,000 00																**\$13,000,000 00
1863				**\$280,000,000 00																**\$11,000,000 00
1864	\$18,653,580 19	\$2,241,041 30	\$182,105,378 51	203,000,000 00													\$625,366 55		\$9,374,633 45	10,000,000 00
1865	40,443,091 08	9,437,060 40	139,119,907 92	189,000,000 00													7-6,841 65		8,713,158 35	9,500,000 00
1866	57,295,056 90	4,546,576 30	105,158,366 80	167,000,000 00	\$442,640 00	\$8,082,800 00	\$2,422,420 00	\$10,947,860 00									758,826 35		8,241,173 65	9,000,000 00
1867	113,118,471 07	4,006,322 98	68,275,205 95	185,000,000 00	95,470 00	7,122,350 00	11,555,760 00	18,773,580 00									917,960 81		7,082,039 19	8,000,000 00
1868	96,241,788 51	7,472,129 04	56,286,082 45	160,000,000 00	35,260 00	13,283,790 00	4,359,590 00	17,678,640 00									1,479,894 28		6,520,105 72	8,000,000 00
1869	110,870,572 35	6,501,410 48	55,628,017 17	173,000,000 00	533,640 00	11,953,680 00	18,002,280 00	30,489,640 00									1,304,984 68		5,695,015 32	7,000,000 00
1870	108,316,646 51	12,438,517 78	68,744,835 71	189,500,000 00	2,462,320 00	18,660,920 00	13,423,880 00	34,547,120 00									1,022,007 58		8,977,992 42	10,000,000 00
1871	91,108,840 16	9,687,415 65	62,703,744 19	163,500,000 00	2,096,620 00	9,161,160 00	8,628,520 00	19,886,300 00									977,589 98	\$1,076,379 51	10,946,030 51	13,000,000 00
1872	71,425,396 63	11,560,035 73	65,014,567 64	148,000,000 00	5,674,640 00	11,412,160 00	14,998,500 00	32,086,200 00									1,936,013 11	1,284,448 41	10,779,538 48	14,000,000 00
1873	68,213,633 30	3,370,378 40	63,415,968 30	135,000,000 00	5,208,680 00	22,139,090 00	12,112,230 00	39,460,000 00									3,320,849 26	2,440,618 32	11,238,532 42	17,000,000 00
1874	68,431,388 80	5,019,638 53	68,548,972 67	142,000,000 00	4,809,720 00	13,671,660 00	4,343,720 00	22,825,100 00									4,559,745 38	3,634,908 74	11,305,345 88	19,500,000 00
1875	56,688,448 36	3,663,993 46	49,647,558 18	110,000,000 00	4,247,500 00	12,642,180 00	4,908,620 00	21,796,300 00									5,858,623 95	2,663,408 84	19,487,967 21	28,000,000 00
1876	55,217,604 05	4,839,240 54	53,443,155 41	113,500,000 00	4,506,420 00	16,872,780 00	7,302,200 00	28,681,400 00									6,270,433 12	3,506,449 38	32,223,117 50	42,000,000 00
1877	89,390,471 88	5,306,262 69	50,803,265 43	145,500,000 00	9,274,560 00	12,179,520 00	20,118,520 00	41,572,600 00									5,224,945 57	3,850,213 37	52,924,841 06	62,000,000 00
1878	128,460,202 87	8,191,952 67	49,847,844 46	186,500,000 00	19,464,320 00	16,021,460 00	8,876,220 00	44,367,000 00	\$1,455,520 00				\$15,039,827 84	\$175,250 00	\$679,893 00	\$15,914,970 84	6,860,505 97	4,862,897 10	58,276,686 93	70,000,000 00
1879	135,236,474 62	21,530,846 05	64,732,679 33	221,500,000 00	133,880 00	13,975,600 00	1,304,220 00	15,413,700 00	2,052,470 00	\$56,670 00	357,810 00	2,466,950 00	33,239,916 91	4,739,120 00	2,914,529 00	40,893,565 91	8,903,401 36	2,031,051 39	59,065,547 25	70,000,000 00
1880	126,145,427 20	76,959,509 73	105,895,063 07	309,000,000 00	40,700 00	7,939,560 00	24,340 00	8,004,600 00	6,584,701 00	995,400 00	4,794,169 00	12,374,270 00	49,549,851 42	4,689,628 00	14,619,807 00	68,859,286 42	24,350,481 80	1,172,407 53	44,477,110 67	70,000,000 00
1881	163,171,661 25	101,901,276 45	160,927,062 30	426,000,000 00	23,400 00	5,137,500 00	622,020 00	5,782,920 00	12,053,801 00	945,590 00	38,165,139 00	51,166,530 00	65,854,671 10	5,711,137 00	23,116,846 00	94,682,654 10	27,247,696 93	771,424 05	41,980,879 02	70,000,000 00
1882	148,506,389 95	91,223,770 74	204,269,859 31	444,000,000 00	8,100 00	4,440,400 00	588,620 00	5,037,120 00	11,590,620 00	854,040 00	53,652,050 00	60,096,710 00	90,384,724 36	6,077,153 00	25,913,811 00	122,375,688 36	28,048,630 58	820,868 80	41,130,500 62	70,000,000 00
1883	198,078,567 68	67,002,816 21	201,918,616 11	467,000,000 00	22,571,270 00	32,791,590 00	27,015,780 00	82,378,640 00	15,996,145 00	3,121,130 00	69,499,556 00	88,616,831 00	116,396,235 29	6,351,004 00	28,990,876 00	151,738,115 29	28,486,001 05	857,854 41	40,656,144 54	70,000,000 00
1884	204,876,594 15	65,835,738 50	192,787,067 35	463,500,000 00	27,246,020 00	26,637,110 00	44,509,530 00	98,392,660 00	23,384,680 00	2,861,000 00	93,566,011 00	119,811,691 00	139,616,414 27	8,032,811 00	31,762,102 00	179,411,327 27	29,600,720 05	1,085,922 61	39,314,257 34	70,000,000 00
1885	247,028,625 25	83,268,947 07	169,702,427 68	500,000,000 00	13,593,410 00	74,816,920 00	51,912,810 00	140,323,140 00	38,370,700 00	3,139,270 00	98,391,676 00	139,901,646 00	169,451,997 52	7,797,925 00	30,673,344 00	207,923,266 52	31,236,899 49	1,059,390 95	37,703,709 56	70,000,000 00

Date.	State-bank circulation.	Demand notes.	One and two year notes of 1863.	Compound-interest notes.	Fractional currency.	National-bank notes.‡				Legal-tender notes.				Legal-tender certificates.			Aggregate circulation.
						In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In Treasury.	In national banks.	In circulation; in other banks and in individual hands.	Total.	In banks.	In Treasury.	Total.	
June 30—																	
1860	\$207,102,477 00																**\$442,102,477 00
1861	202,005,767 00																**488,005,767 00
1862	183,792,079 00	\$53,040,000 00															**532,832,079 00
1863	238,677,218 00	3,351,019 75	\$89,879,475 00		\$20,192,456 00												**623,100,168 75
1864	179,157,717 00	780,999 25	153,471,450 00	\$15,000,000 00	22,894,877 25	\$10,753,777 00	\$20,481,493 00	\$31,235,270 00	\$32,184,213 00	\$40,042,756 00	\$375,073,234 00	\$447,300,203 00				1,062,840,516 50	
1865	142,919,638 00	472,603 00	42,338,710 00	193,756,080 00	25,065,828 76	36,337,528 00	109,800,332 00	146,137,860 00	52,149,646 00	165,394,496 00	213,522,246 00	431,066,428 00				1,180,197,147 76	
1866	19,996,163 00	272,162 00	3,454,230 00	159,012,140 00	27,070,876 96	31,547,972 00	244,464,741 00	281,479,908 00	72,988,001 00	197,784,494 00	130,008,811 00	400,780,306 00				1,079,013,645 96	
1867	4,484,112 00	208,432 00	1,123,630 00	122,394,480 00	28,307,523 52	11,461,418 00	264,548,026 00	298,625,379 00	52,345,845 00	100,587,582 00	218,850,120 00	371,783,597 00				1,039,700,733 52	
1868	3,163,771 00	141,723 00	555,492 00	28,161,810 00	32,626,951 75	5,393,982 00	276,870,086 00	299,762,855 00	27,428,345 00	100,166,100 00	228,405,565 00	356,000,000 00				906,091,242 75	
1869	2,558,874 00	123,739 25	347,772 00	2,871,410 00	32,114,637 36	7,992,791 00	18,081,718 00	273,687,966 00	41,233,140 00	80,934,119 00	233,767,975 00	355,935,194 00				904,183,741 61	
1870	2,222,793 00	106,256 00	248,272 00	2,152,910 00	39,878,684 48	11,118,903 00	23,894,500 00	299,766,984 00	31,037,342 00	94,573,751 00	230,388,887 00	356,000,000 00				934,423,019 48	
1871	1,968,058 00	96,505 50	198,572 00	1,865,000 00	40,582,874 56	6,855,569 00	26,841,641 00	284,564,031 00	318,261,241 00	12,931,030 00	122,137,660 00	220,931,310 00				914,262,051 06	
1872	1,700,935 00	88,296 25	167,522 00	593,520 00	40,855,835 27	8,627,790 00	32,999,544 00	305,037,461 00	11,331,320 00	122,994,417 00	223,174,263 00	357,500,000 00				932,657,203 52	
1873	1,294,470 00	79,967 50	142,105 00	479,400 00	44,799,365 44	8,304,586 00	26,955,726 00	312,006,749 00	39,056,845 00	106,381,491 00	210,567,654 00	356,000,000 00		\$215,000 00	\$31,730,000 00	973,252,368 94	
1874	1,009,021 00	76,732 50	127,625 00	415,210 00	45,881,295 67	11,715,488 00	307,993,476 00	351,981,032 00	68,578,548 00	103,108,350 00	210,313,102 00	382,000,000 00	58,000,000 00	755,000 00	58,755,000 00	1,024,571,016 17	
1875	786,844 00	70,107 50	113,375 00	367,390 00	42,129,424 19	13,861,463 00	292,228,649 00	354,408,008 00	84,055,245 00	87,492,895 00	204,223,440 00	375,771,580 00	57,970,000 00	445,000 00	58,415,000 00	991,858,028 69	
1876	658,938 00	66,917 50	104,705 00	328,760 00	34,446,595 39	16,877,634 00	283,140,983 00	332,998,336 00	70,889,946 00	90,836,876 00	208,045,502 00	369,772,284 00	32,565,000 00	275,000 00	32,840,000 00	955,397,935 89	
1877	521,611 00	63,962 50	95,725 00	296,630 00	20,403,137 34	15,759,847 00	34,238,402 00	317,048,872 00	75,689,987 68	78,004,386 00	206,069,958 32	359,764,332 00	53,825,000 00	1,135,000 00	54,960,000 00	1,002,226,869 84	
1878	426,504 00	62,297 50	90,485 00	274,920 00	16,547,768 77	30,463,349 00	281,261,012 00	324,514,284 00	72,020,130 73	71,643,402 00	203,017,493 27	346,681,016 00	46,245,000 00	570,000 00	14,595,000 00	1,053,656,846 11	
1879	352,452 00	61,470 00	86,185 00	259,090 00	15,842,610 11	8,286,701 00	24,771,123 00	296,633,873 00	74,391,963 62	67,059,152 00	205,229,960 38	346,681,016 00	29,355,000 00	1,450,000 00	30,805,000 00	1,064,053,736 02	
1880	299,790 00	60,975 00	82,485 00	242,590 00	115,590,892 70	7,090,249 00	26,358,332 00	344,505,427 00	33,020,539 11	64,470,717 00	249,189,739 89	346,681,016 00	24,235,000 00	360,000 00	1,190,296,332 12	1,377,376,423 75	
1881	242,967 00	60,535 00	79,985 00	230,250 00	15,481,891 65	5,296,382 00	27,932,850 00	321,813,443 00	35,042,675 00	58,728,713 00	257,748,210 55	346,681,016 00	11,650,000 00	275,000 00	11,925,000 00	1,442,266,547 46	
1882	235,173 00	59,695 00	74,965 00	220,960 00	15,423,186 10	6,277,246 00	27,753,195 00	324,611,593 00	35,742,034 00	64,019,589 08	247,990,908 82	346,681,016 00	13,245,000 00	75,000 00	13,320,000 00	1,591,773,135 43	
1883	189,252 00	58,985 00	71,765 00	213,620 00	15,376,629 14	8,217,062 00	31,748,004 00	316,108,215 00	35,073,281 00	36,498,839 42	236,349,718 58	346,681,016 00	13,060,000 00	315,000 00	13,375,000 00	1,645,561,419 91	
1884	187,978 00	58,440 00	69,765 00	207,660 00	15,355,999 64	8,809,990 00	30,818,647 00	339,499,883 00	40,183,647 00	76,917,212 00	229,580,002 25	346,681,016 00	12,190,000 00	195,000 00	12,385,000 00	1,769,004,097 73	
1885	144,489 00	57,950 00	68,035 00	202,730 00	15,340,114 21	9,945,710 00	32,131,028 00	276,499,973 00	318,576,711 00	45,047,378 94	79,701,352 00	221,932,285 06	29,585,000 00	200,000 00	29,785,000 00		

MEMORANDUM upon the ESTIMATE of GOLD COIN and BULLION in the UNITED STATES (Table H).

[Prepared in the office of the Treasurer of the United States by M. L. Muhleman.]

It will be observed that the estimates of the stock of gold in the United States differ from those made by the Mint Bureau. The reasons for presenting the revised estimates are appended.

In the report of the Mint Bureau for 1873 (Finance Report 1873, p. 481) the amount of gold in the country is placed at \$135,000,000. That this estimate includes the bullion in the Treasury appears from the fact that the amount of coin and coin items reported by the Treasurer are used in preparing the estimate. The mints and assay-offices held on July 1, 1873, about \$15,500,000 in gold bullion, of which \$10,000,000 was of light coin for recoinage.

It is believed that the estimate of 1873 is approximately correct.

In the Mint report for 1879 (Finance Report, p. 198) the estimate is continued from 1873 to 1879, and the basis so furnished has been used in all subsequent estimates, notwithstanding the fact that the bullion is there disregarded and coin only considered. The following table shows the Mint Bureau estimates from 1873 to 1885:

[Amounts are stated in millions and tenths.]

Fiscal years.	Coinage.	Less recoinage.	Net coinage.	Imports of coin.	Exports of coin.	Used in arts.	Gain.	Loss.	Stock at end of year.
1873.....									135.0
1874.....	50.4	(*)	34.8	(*)	(*)		27.2		162.2
1875.....	33.5	12.8	30.7	12.1	64.7			21.9	140.3
1876.....	38.1	12.5	35.6	6.8	29.2		13.2		153.5
1877.....	44.1	12.5	41.7	24.1	25.4		40.4		193.9
1878.....	52.8	11.6	51.2	11.3	8.9		53.6		247.4
1879.....	41.0	11.7	39.3	4.3	4.5		39.1		286.5
1880.....	56.1	0.2	55.9	18.2	1.7		72.4		358.9
1881.....	78.7	0.4	78.3	7.6	1.7	3.3	80.9		439.8
1882.....	89.4	0.6	88.8	4.8	29.8	2.7	61.1		500.9
1883.....	35.9	0.4	35.5	8.1	4.8	2.5	36.3		537.2
1884.....	27.9	0.3	27.6	3.8	12.2	4.8	14.4		551.6
1885.....	24.8	0.3	24.5	3.3	2.3	135.0		9.5	542.2

*The manner in which the estimate for 1874 was made is not clear. The recoinage appears to have amounted to 18.7 millions (see Finance Reports, 1874, p. 191; 1873, p. 472). The exports of coin (including foreign) exceeded the imports by 12.3 millions. This would make a net gain of 19.4 millions, or 7.8 millions less than the Mint Bureau's estimate. Probably the difference is due to the assumption that the estimate for 1873 was for November 1 of that year (see Finance Report 1879, p. 198). This appears to be an error, however, since in the report for 1875 (Finance Report 1875, p. 311) Dr. Linderman, then Director, states that the estimate for 1873 was for July 1.

†Up to 1879 the recoinage includes foreign coin recoined, and in the imports and exports foreign coin is also included. In making an estimate of United States coin, this was clearly an error.

‡The Mint Bureau added, in 1885, 30 millions for amount estimated to have been consumed in the arts from 1874 to 1880. (See Director's Report 1885, p. 25.)

LXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

The revised estimates include bullion. The manner in which the results are reached is shown in the following table:

(Amounts are stated in millions and tenths.)

Fiscal years.	Coin and bullion acquired.				Coin and bullion used.			Gain.	Loss.	Stock at end of year.
	Product of bullion.	Imports.	From arts (jewelers, &c.).	Total.	Exports.	Used in arts.	Total.			
1873.....										135
1874.....	33.5	19.5	0.6	53.6	34	12.6	46.6	7		142
1875.....	33.4	13.7	0.7	47.8	66.9	12.9	79.8		32	110
1876.....	39.9	8	0.7	48.6	31.2	13.9	45.1	3.5		113.5
1877.....	46.9	26.2	0.8	73.9	26.6	15.3	41.9	32		145.5
1878.....	51.2	13.3	0.9	65.4	9.2	15.2	24.4	41		186.5
1879.....	39	5.6	0.9	45.5	4.6	15.9	20.5	25		211.5
1880.....	36	80.7	1.2	117.9	3.7	16.7	20.4	97.5		309
1881.....	36	100	1.3	137.3	2.5	17.8	20.3	117		426
1882.....	32.5	34.4	1.8	68.7	32.6	18	50.6	18.1		444.1
1883.....	32.5	17.7	1.8	52	11.6	17.5	29.1	22.9		467
1884.....	30	22.8	1.8	54.6	41.1	17	58.1		3.5	463.5
1885.....	32	26.7	1.9	60.6	8.5	15.6	24.1	36.5		500
Total.....	442.9	368.6	14.4	825.9	272.5	188.4	460.9	400.5	35.5	.....

Assuming that the estimate of the stock of gold in 1873, made by the Director of the

Mint at that time, is approximately correct, the amount then held was about..... \$135,000,000

The production since has been about..... \$442,900,000

There was returned from the arts..... 14,400,000

And the imports were about..... 368,600,000

Making the acquisition..... \$825,900,000

The exports were about..... 272,500,000

And the estimated consumption in the arts..... 188,400,000

460,900,000

Leaving the net acquisition about..... 365,000,000

And increasing the stock to July 1, 1885, to..... 500,000,000

The estimate of the amount consumed in the arts is based to a great extent on the returns received by the Mint Bureau from manufacturers using gold in their establishments. The return most nearly complete was that for the year 1883, when the establishments reporting stated that they used 14½ millions of gold (Finance Report, 1884, p. 251). It is reasonable to suppose that the amount was considerably larger, many of the firms having failed to reply to the request of the Mint Bureau, and many were probably not reached at all. It is believed that the estimates are not excessive.

The estimate of the bullion product is practically that of the Mint Bureau.

REPORT OF THE SECRETARY OF THE TREASURY. LXXXIX

The following analysis of the revised estimates shows the details; the coin and bullion being separated, comparison may be made with the Mint Bureau's estimates. Foreign coin is treated as bullion.

(Amounts are stated in millions and tenths.)

Fiscal year.	1874.			1875.			1876.		
Stock at beginning of year			135.			142.			110.
Coinage	50.4			33.5			38.1		
Less recoinage	18.7			1.7			0.4		
		31.7			31.8			37.7	
Exports of United States coin	28.8			59.3			27.5		
Imports of United States coin	9			5.6			3		
Excess of exports	19.8			53.7			24.5		
Used in arts	5			5			5		
		24.8			58.7			29.5	
Gain in coin			6.9	(Loss.)	26.9		(Gain.)		8.2
Bullion product	33.5			33.4			39.8		
Imports	10.5			8.1			5		
Bullion from arts	0.6			0.7			0.7		
		44.6			42.2			45.5	
Exports	5.2			7.6			3.6		
Used in arts	7.6			7.9			8.9		
Used in coinage	31.7			31.8			37.7		
		44.5			47.3			50.2	
Gain in bullion			0.1	(Loss.)	5.1		(Loss.)		4.7
Total gain			7	Total loss.		32	Net gain.		3.5
Stock at end of year			142			110			113.5

Fiscal year.	1877.			1878.			1879.		
Stock at beginning of year			113.5			145.5			186.5
Coinage	44.1			52.8			41		
Less recoinage	0.4			0.3			0.2		
		43.7			52.5			40.8	
Exports of United States coin	21.3			6.4			4.1		
Imports of United States coin	15			7.3			3.6		
Excess of exports	6.3			*0.9			0.5		
Used in arts	5			5.5			5.5		
		11.3			4.6			6	
Gain in coin			32.4		47.9				34.8
Bullion product	46.9			51.2			38.9		
Imports	11.2			5.9			2		
Bullion from arts	0.7			0.9			0.9		
		58.8			58			41.8	
Exports	5.2			2.7			0.4		
Used in arts	10.3			9.7			10.4		
Used in coinage	43.7			52.5			40.8		
		59.2			64.9			51.6	
Loss in bullion			0.4		6.9				9.8
Net gain			32			41			25
Stock at end of year			145.5			186.5			211.5

* Excess of imports.

The difference between these estimates and those of the Mint Bureau to the close of 1879 amounts to 75 millions, made up of the difference in the statement of coin recoined, the consumption of coin in the arts, and of the loss in bullion. The latter aggregated 26.8 millions, a result which clearly demonstrates that the statistics at hand are imperfect. There was held in the mints and assay-offices at the end of the fiscal year 1879 about 5.3 millions in gold bullion and at the end of the year 1873 there was about the same amount; so that there could have been no such loss in the period. The loss in bullion increases in subsequent years, as will be seen by reference to the following tables:

(Amounts are stated in millions and tenths.)

Fiscal year.	1880.			1881.			1882.		
Stock at beginning of year			211.5			309			426
Coinage	56.1			78.7			89.4		
Less recoinage	0.2			0.4			0.6		
		55.9			78.3			88.8	
Imports of United States coin	18.2			7.6			4.8		
Exports of United States coin	1.7			1.7			29.8		
Excess of imports	16.5			5.9			*25.5		
Used in arts	5.5			5					
		11			0.9			30	
Gain in coin			66.9			79.2			58.8
Bullion product	36			36			32.5		
Imports	62.5			92.4			29.6		
Bullion from arts	1.2			1.3			1.8		
		99.7			129.7			63.9	
Exports	2			0.8			2.8		
Used in arts	11.2			12.8			73		
Used in coinage	55.9			78.3			88.8		
		69.1			91.9			104.6	
Gain in bullion			30.6			37.8	(Loss.)		40.7
Total gain			97.5			117			18.1
Stock at end of year			309			426			444.1

Fiscal year.	1883.			1884.			1885.		
Stock at beginning of year			444.1			467			463.5
Coinage	35.9			27.9			24.8		
Less recoinage	0.4			0.3			0.3		
		35.5			27.6			24.5	
Imports of United States coin	8.1			3.8			3.3		
Exports of United States coin	4.8			12.2			2.3		
Excess of imports	3.3			*8.4			1		
Used in arts	5			5			5		
		1.7			13.4			4	
Gain in coin			33.8			14.2			20.5
Bullion product	32.5			30			32		
Imports	9.6			19			23.3		
Bullion from arts	1.8			1.8			1.9		
		43.9			50.8			57.2	
Exports	6.8			28.8			6.1		
Used in arts	12.5			12			10.6		
Used in coinage	25.5			27.7			24.5		
		54.8			68.5			41.2	
Loss in bullion			10.9			17.7	(Gain.)		16
Net gain			22.9			(Loss.) 3.5	(Gain.)		36.5
Stock at end of year			467			463.5			500

* Excess of exports.

The figures thus obtained indicate that there has been a net loss of bullion amounting to 11.7 millions during the period from 1874 to 1885. The Treasury held at the beginning of the period about 5½ millions, and it may be estimated that there was half a million in the hands of dealers, making the stock about 6 millions. At the end of the period the Treasury held 66.8 millions, so that there was actually a gain of nearly 61 millions in bullion, instead of a loss, as the statistics indicate.

This can only be accounted for in one or more of the following ways:

1. More bullion was acquired than the statistics show.
2. Less bullion was used.
3. Coin was converted into bullion.
4. Coin was exported and reported as bullion.
5. Bullion was imported and reported as coin.

The statistics relating to coin show a gain of 377 millions, making the amount in the country at the close of 1885 about 512 millions. The Treasury held at that date 179.5 millions, and the national banks about 102.5 millions; of the 1,200 State banks in the United States, 1,015 reported that they held about 30 millions, making a total "in sight" of about 312 millions, and leaving in the hands of other banks and the people about 200 millions. It is believed that 10 millions will more than cover the gold held by the banks not reporting, which would leave 190 millions in general circulation and in private hoards.

This amount, it is believed, is much too large; if, however, the discrepancy of 78.5 millions in the bullion statement can be accounted for in some way by reducing the coin, the amount remaining would be reasonable, viz., 111.5 millions in general circulation and in private hoards; making the aggregate of coin and bullion 500 millions.

That there are material discrepancies between the statistics of the exports and imports and the actual movement of gold, is proven by the fact that during the periods from 1879 to 1884 the deposits of foreign coin and bullion in the mints and assay-offices exceeded the net imports by over 14.5 millions (see *Production of Precious Metals*, 1884, p. 479). The greater part of this excess was in bullion; so that it cannot be explained by assuming that it consisted of foreign coin brought by immigrants.

It has also been ascertained as a fact that many of the transactions in gold are, for business reasons, carried on secretly, and are hence not reported to the customs officers.

It is unquestionable, therefore, that much gold passes in and out of the country without being recorded.

The amount of coin brought by immigrants, although by no means inconsiderable, is counterbalanced by the amount taken out not only by individuals but also in the treasure chests of vessels. The amounts that pass in and out of the country over the Canadian and Mexican frontiers without appearing in the customs returns, must be quite large. Such gold as may go out in any of these ways is to a great extent United States coin, reducing the coin stock; while that which comes in, being chiefly foreign coin and bullion, increases the bullion stock.

The conclusion reached that the stock of gold in the country is about 500 millions, of which about 67 millions is bullion, appears fair and reasonable, and above the actual amount rather than below; until more complete statistics can be furnished, the estimate cannot be made much more accurate.

The estimates for the years preceding 1873 are made in the same manner as those subsequent to that date, but are not, owing to lack of complete statistics during the war period, as accurate as the later estimates, though made on the same basis.

NOTE on the ESTIMATE of SUBSIDIARY SILVER COIN in the UNITED STATES.
(Table H).

This estimate is based chiefly upon the estimate made by the Treasurer, reported in his annual report for 1885 (p. 30). The coinage, the production in the earlier years, the imports and exports, and the probable loss, are there given due weight. It should be borne in mind that the coinage prior to 1853, having been undervalued, was heavily exported, and probably very little remained in the country in 1860. The exports for a number of years are incomplete, and it is believed that much more of this coin left the country, especially during the war period, than the export statistics show. It is well known that much of it went to Canada and returned, without being reported. The estimate is considered preliminary only, and if possible the examination of the subject will be continued with a view to the preparation of a more accurate estimate. The amounts for the years from 1878 to 1885 are the same, it being estimated that the loss per annum was about counterbalanced by the coinage.

NOTE to FRACTIONAL CURRENCY.

The amounts represented as outstanding are taken from the Treasurer's books. The public-debt statements reduce the amounts each year since 1880 by \$3,375,934, that being the amount estimated as lost or destroyed, under the act of June 21, 1879.

NOTE to NATIONAL-BANK NOTES.

The national-bank notes represented as outstanding are not all a liability of the banks, the Treasury holding funds for the redemption of those of "failed, liquidating, and reducing" banks, and the five per cent. fund for the current redemption of national-bank notes under the act of June 20, 1874. The average amount held at the close of each year since 1875 has been about \$36,700,000. The amount held on June 30, 1885, was \$51,400,000.

EXPLANATION OF DIAGRAM.

The diagram shows the amount in millions and tens of millions—a million being indicated by each space between the lines.

The reason for its non-extension beyond the year 1878 is that a new element was introduced into the circulating medium of the country in this year, just as in 1862 the introduction of the legal-tender notes brought about an entire change in the monetary system of the United States.

The first item upon the diagram designates the amount of the national-bank notes in actual circulation, excluding therefrom the notes held by national banks and those which had become a charge upon the Treasury, owing to the deposit of legal-tenders made in order to retire these notes from circulation.

The second item shows the amount of gold coin and bullion in the United States Treasury, held as a reserve for the redemption of the legal-tender notes and for the redemption of the gold certificates. These amounts being deducted, the balance will show the free gold and bullion contained in the Treasury.

The third item shows the amount of legal-tenders held in the Treasury, and, with the fourth item, which must be first deducted, shows the amount of these notes applicable to the redemption of national-bank notes.

The fifth item shows the amount of gold certificates actually in circulation, and which had become a charge upon the gold coin and bullion in the Treasury.

The sixth item shows the amount to the credit of the national-bank redemption fund. This fund represents the amount of unredeemed national-bank notes, which, so long as they remain outstanding, inure to the benefit of the Treasury.

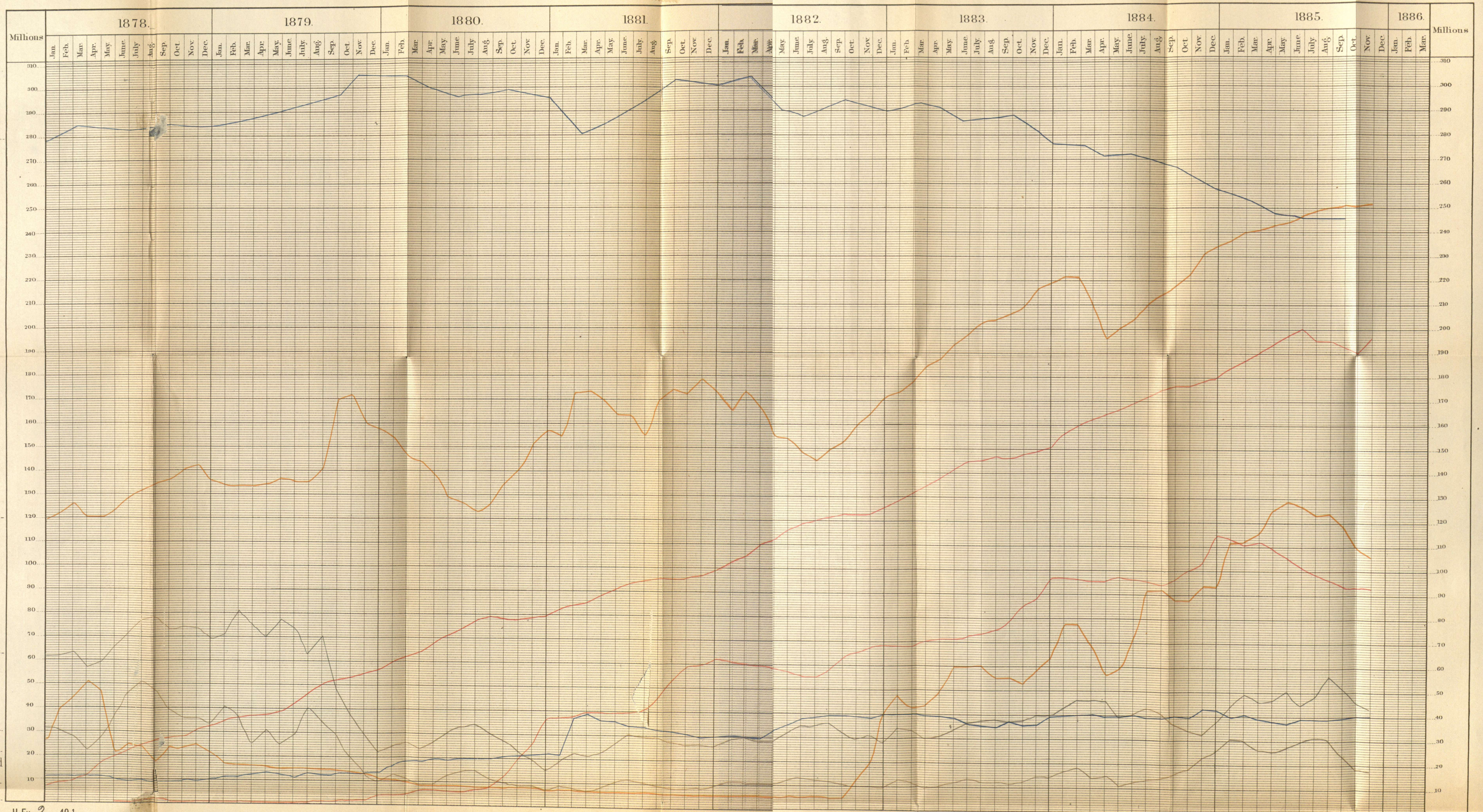
The seventh item includes the subsidiary coin, silver bullion, and standard silver dollars in the Treasury, the issue of the standard dollar having resulted in the retirement into the Treasury of the subsidiary silver, which would otherwise have remained in circulation.

The eighth item shows the amount of silver certificates actually outstanding, which had become a charge upon the standard silver dollars held in the Treasury.

There should also have been shown upon the diagram the amount of silver and gold coin actually in circulation, but as both these items, except in the case of the standard silver dollar, would have been of widely differing estimates, it was deemed best that the table should show merely the funds indicated by the lines upon the diagram, and their present status.

DIAGRAM

Showing the amount of NATIONAL BANKNOTES in circulation, the amount of GOLD, SILVER & UNITED STATES NOTES in the TREASURY of the UNITED STATES, with the corresponding liability in outstanding GOLD, SILVER and CURRENCY Certificates.



H Ex 2 491

* The notes of liquidating, reducing and failed National Banks, in circulation, and the notes held by National Banks are not included herein.

† This issue of United States Notes is fixed by law at \$ 346,681,016. - See Act May 31, 1878.

‡ Held by Treasurer U.S. for redemption of notes in circulation, of liquidating, reducing and failed National Banks.

Prepared by J.O. Manson,
U.S. Treasurer Off.

TABLE I.—Statement of the STANDARD SILVER DOLLARS, SILVER BULLION, and SUBSIDIARY SILVER COIN in the Treasury at the end of each month from December 31, 1877, to January 30, 1886.*

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1877—December 31		\$1,736,984 89	\$5,532,283 95	\$7,269,268 84
1878—January 31		2,827,308 07	5,630,541 22	8,457,849 29
February 28		2,955,577 65	6,261,437 76	9,217,015 41
March 31	\$810,561	3,534,480 53	7,139,637 34	11,484,678 87
April 30	3,109,681	7,350,710 68	7,029,306 77	17,549,698 45
May 31	5,950,451	5,891,204 95	8,103,228 02	19,944,883 97
June 29	7,718,357	7,311,470 84	6,860,505 97	21,929,333 81
July 31	9,550,236	7,665,700 19	7,079,667 36	24,295,603 55
August 31	11,292,849	8,982,239 07	6,478,642 22	26,753,730 29
September 30	12,155,205	9,634,034 48	6,143,903 02	27,933,142 50
October 31	13,397,571	8,352,042 21	6,323,132 31	28,072,745 52
November 30	14,843,219	10,150,491 41	6,609,834 43	31,012,544 84
December 31	16,704,829	9,430,461 25	6,031,804 52	32,176,094 77
1879—January 31	17,874,457	10,347,889 50	6,143,449 13	34,365,795 63
February 28	19,505,767	9,837,402 62	6,278,490 66	35,621,660 28
March 31	21,538,894	8,688,260 74	6,424,185 06	36,675,339 80
April 30	23,694,563	6,949,046 43	6,621,940 39	37,265,549 82
May 31	26,181,045	5,672,655 55	6,813,589 32	38,667,289 87
June 30	28,147,351	5,092,565 91	8,903,401 36	42,143,318 27
July 31	29,151,801	5,112,223 82	12,731,765 97	46,995,790 79
August 31	30,678,464	4,904,611 69	15,236,724 48	50,819,800 37
September 30	31,559,870	4,557,504 31	16,814,308 94	52,931,683 25
October 31	32,842,631	3,537,221 31	17,765,966 76	53,615,818 07
November 30	32,839,207	4,323,097 69	18,432,478 13	55,594,782 82
December 31	33,168,064	4,492,421 19	18,881,629 15	56,542,114 34
1880—January 31	34,961,611	4,888,035 07	20,204,809 83	60,054,456 80
February 28	36,972,093	4,525,306 25	21,179,312 32	62,676,711 57
March 31	38,780,342	4,086,839 58	21,989,814 48	64,856,996 06
April 30	40,411,673	5,007,331 04	22,767,672 95	68,186,676 99
May 31	42,178,190	4,838,587 99	23,577,091 99	71,208,869 98
June 30	44,425,315	5,124,536 42	24,350,481 80	73,900,333 22
July 31	46,192,791	6,081,647 91	24,975,713 52	77,250,152 43
August 31	47,495,063	6,330,258 46	25,152,071 89	79,028,289 35
September 30	47,634,675	5,557,750 74	24,799,925 40	78,012,360 14
October 31	47,084,459	6,043,367 37	24,629,489 89	77,757,316 26
November 30	47,397,453	6,255,389 51	24,653,530 37	78,306,373 18
December 31	48,190,518	6,183,224 05	24,769,057 32	79,142,799 37
1881—January 31	50,235,102	6,704,197 36	25,490,914 88	82,430,214 24
February 28	52,939,460	5,356,308 00	25,813,038 08	84,108,826 08
March 31	55,176,158	4,017,770 08	26,283,891 96	85,477,820 04
April 30	58,044,826	3,863,582 74	26,493,612 56	88,402,021 30
May 31	60,518,273	3,457,192 85	26,841,956 74	90,817,422 59
June 30	62,544,722	3,309,949 10	27,247,696 93	93,102,368 03
July 31	64,246,302	2,962,277 52	27,295,486 63	94,504,066 15
August 31	65,948,344	2,732,862 69	27,012,806 63	95,724,013 32
September 30	66,092,667	2,632,184 67	26,313,113 63	95,037,965 30
October 31	66,576,378	3,424,575 15	25,984,687 76	95,985,640 91
November 30	68,017,452	3,088,709 63	25,918,252 00	97,024,413 63
December 31	69,589,937	3,607,820 86	25,963,641 48	99,161,408 34
1882—January 31	72,421,584	3,258,926 18	26,567,873 37	102,248,383 55
February 28	75,148,957	2,506,143 12	26,869,906 26	104,515,006 38
March 31	78,178,583	4,440,631 97	27,187,680 67	109,806,925 64
April 30	81,505,056	3,239,033 43	27,439,173 93	112,273,273 36
May 31	84,606,043	3,793,664 11	27,755,923 33	116,155,630 44
June 30	87,153,816	3,230,908 36	28,048,630 58	118,433,354 94
July 31	88,840,899	2,816,269 83	28,153,956 16	119,811,124 99
August 31	91,166,249	2,730,716 27	27,990,387 75	121,887,353 02
September 30	92,228,649	3,343,565 26	27,426,139 93	122,998,354 19
October 31	92,414,977	4,012,503 27	26,749,432 45	123,176,912 72
November 30	92,940,582	3,769,219 77	26,544,544 43	123,254,346 20
December 31	94,016,842	4,468,193 10	26,521,692 20	125,006,727 30
1883—January 31	97,530,969	3,761,958 12	27,135,244 74	128,428,171 86
February 28	100,261,444	3,974,114 04	27,507,275 78	131,742,833 82
March 31	103,482,305	3,943,467 30	27,865,993 79	135,291,766 09
April 30	106,366,348	3,478,750 15	28,068,628 88	137,913,727 03
May 31	108,898,977	4,157,217 76	28,303,196 20	141,359,390 96
June 30	111,914,019	4,482,216 29	28,486,001 05	144,882,236 34

* See diagram.

TABLE I.—*Statement of the STANDARD SILVER DOLLARS, SILVER BULLION, and SUBSIDIARY SILVER COIN, &c.—Continued.*

	Standard silver dollars.	Silver bullion.	Subsidiary silver coin.	Total.
1883—July 31	\$113,057,052	\$4,486,638 23	\$28,058,141 67	\$145,601,831 90
August 31	114,320,197	4,694,559 45	27,819,711 70	146,834,468 15
September 29	114,587,372	5,107,911 29	26,750,161 13	146,445,444 42
October 31	116,056,450	4,936,864 80	26,712,424 15	147,685,259 01
November 30	117,768,966	4,624,279 34	26,969,614 40	149,362,859 74
December 31	119,449,385	4,534,372 93	27,224,126 33	151,207,884 26
1884—January 31	123,474,748	4,674,432 92	28,014,414 76	156,163,595 68
February 29	126,822,399	4,919,912 85	28,490,906 91	160,233,218 76
March 31	129,006,101	5,043,824 61	28,806,556 33	162,916,481 94
April 30	130,314,065	5,150,842 97	29,158,480 47	164,623,388 44
May 31	132,626,753	4,623,158 03	29,377,206 41	166,627,117 44
June 30	135,560,916	4,055,498 27	29,600,720 05	169,217,134 32
July 31	137,692,119	4,103,609 95	29,797,485 76	172,093,214 71
August 30	140,615,722	4,723,420 00	29,659,003 38	174,998,145 38
September 30	142,058,787	4,934,404 86	29,474,160 89	176,467,352 75
October 31	142,926,725	4,646,496 89	29,346,757 24	176,919,979 13
November 29	144,745,075	4,778,848 90	29,143,283 48	178,667,207 38
December 31	146,502,865	4,716,055 33	29,194,355 52	180,413,275 85
1885—January 31	150,632,154	4,613,582 23	29,901,104 54	185,146,840 77
February 28	153,561,007	3,991,129 93	30,244,836 12	187,796,973 05
March 31	156,698,482	3,887,493 52	30,635,326 20	191,218,301 72
April 30	159,441,044	4,042,186 86	30,944,048 81	194,427,269 67
May 29	162,244,855	4,098,143 86	31,694,364 80	198,037,363 66
June 30	165,413,112	4,038,685 52	31,236,899 49	200,688,697 01
July 31	166,499,948	3,944,837 32	25,355,020 23	195,799,805 55
August 30	166,834,215	3,766,196 12	24,724,287 43	195,344,698 55
September 30	165,483,721	3,916,122 84	23,641,893 79	193,041,737 63
October 31	163,817,342	3,840,536 45	22,965,535 70	190,623,414 15
November 30	165,568,018	3,583,956 42	27,920,309 44	197,072,283 86

TABLE K.—*STATEMENT showing the ANNUAL APPROPRIATIONS made by CONGRESS for EACH FISCAL YEAR from 1878 to 1886, inclusive.*

	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 1892.	1st session 47th Congress. Fiscal year 1883.	2d session 47th Congress Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.
To supply deficiencies for the service of the various branches of the Govern- ment.....	\$2,547,186 31	\$15,213,259 21	\$4,633,824 55	\$6,118,085 10	\$5,110,862 39	\$9,853,869 30	\$2,332,680 04	\$4,385,836 10	\$3,332,717 30
For legislative, executive, and judicial expenses of the Government.....	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	21,495,660 70
For sundry civil expenses of the Government.....	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	22,346,749 74	25,961,904 12
For support of the Army.....	51,279,679 39	51,279,679 39	26,797,300 00	26,425,800 00	26,687,800 00	27,032,099 18	24,681,250 00	24,454,450 00	24,014,052 50
For the naval service.....	13,539,932 90	14,153,431 70	14,028,468 95	14,405,797 70	14,566,037 55	14,903,558 98	15,954,247 23	18,931,856 12	21,280,766 93
For the Indian service.....	4,827,665 69	4,734,875 72	4,713,478 58	4,657,262 72	4,587,866 80	5,219,603 91	5,888,655 91	5,903,151 26	5,773,328 56
For rivers and harbors.....	8,322,700 00	8,322,700 00	9,577,494 61	8,976,500 00	11,451,300 00	18,988,875 00	.....	14,948,300 00	.....
For forts and fortifications.....	275,000 00	275,000 00	275,000 00	550,000 00	575,000 00	375,000 00	670,000 00	700,000 00	725,000 00
For support of Military Academy.....	286,604 00	292,805 00	319,547 33	316,234 28	322,435 37	335,557 04	318,657 50	314,563 50	309,902 14
For service of Post-Office Department.....	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.	Indefinite.
For invalid and other pen- sions, including deficien- cies.....	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	60,000,000 00
For consular and diplomatic service.....	1,146,747 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	1,242,925 00
For service of Agricultural Department.....	.....	.....	.....	253,300 00	335,500 00	427,280 00	405,640 00	450,190 00	580,790 00
For expenses of the Dis- trict of Columbia.....	.....	.....	.....	3,425,257 35	3,379,571 44	3,496,060 47	3,505,494 97	3,594,255 54	3,622,683 20
For miscellaneous.....	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	2,268,383 15
Totals.....	88,356,933 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	170,608,113 60

* 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.

§ Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.

|| Includes \$6,150,061.98 for six months ending June 30, 1885.

TABLE L.—STATEMENT of the NET RECEIPTS (by warrants) during the fiscal year ending June 30, 1885.

CUSTOMS.		
Quarter ended September 30, 1884.....	\$54,102,858 65	
Quarter ended December 31, 1884.....	38,491,727 80	
Quarter ended March 31, 1885.....	45,636,078 30	
Quarter ended June 30, 1885.....	43,241,274 59	
		\$181,471,939 34
INTERNAL REVENUE.		
Quarter ended September 30, 1884.....	28,639,010 76	
Quarter ended December 31, 1884.....	27,888,438 98	
Quarter ended March 31, 1885.....	25,070,977 51	
Quarter ended June 30, 1885.....	30,900,298 29	
		112,498,725 54
SALES OF PUBLIC LANDS.		
Quarter ended September 30, 1884.....	1,446,187 88	
Quarter ended December 31, 1884.....	1,887,321 27	
Quarter ended March 31, 1885.....	1,258,291 99	
Quarter ended June 30, 1885.....	1,114,185 30	
		5,705,986 44
TAX ON CIRCULATION OF NATIONAL BANKS.		
Quarter ended September 30, 1884.....	1,474,132 14	
Quarter ended December 31, 1884.....	9,296 62	
Quarter ended March 31, 1885.....	1,419,858 46	
Quarter ended June 30, 1885.....	11,435 03	
		2,914,222 25
REPAYMENT OF INTEREST BY PACIFIC RAILROADS.		
Quarter ended September 30, 1884.....	709,171 88	
Quarter ended December 31, 1884.....	159,246 70	
Quarter ended March 31, 1885.....	136,963 46	
Quarter ended June 30, 1885.....	602,689 54	
		1,608,071 58
CUSTOMS, FEES, FINES, PENALTIES, AND FORFEITURES.		
Quarter ended September 30, 1884.....	235,124 88	
Quarter ended December 31, 1884.....	199,032 07	
Quarter ended March 31, 1885.....	238,688 64	
Quarter ended June 30, 1885.....	234,618 68	
		907,464 27
FEES, CONSULAR, LETTERS-PATENT, AND LANDS.		
Quarter ended September 30, 1884.....	951,463 09	
Quarter ended December 31, 1884.....	727,592 80	
Quarter ended March 31, 1885.....	1,003,476 91	
Quarter ended June 30, 1885.....	1,032,080 78	
		3,714,613 58
PROCEEDS OF SALES OF GOVERNMENT PROPERTY.		
Quarter ended September 30, 1884.....	55,132 96	
Quarter ended December 31, 1884.....	87,684 70	
Quarter ended March 31, 1885.....	75,643 67	
Quarter ended June 30, 1885.....	84,420 74	
		302,882 07
PROFITS ON COINAGE.		
Quarter ended September 30, 1884.....	1,927,644 70	
Quarter ended December 31, 1884.....	310,507 38	
Quarter ended March 31, 1885.....	819,079 96	
Quarter ended June 30, 1885.....	2,994,052 92	
		6,051,284 96
REVENUES OF DISTRICT OF COLUMBIA.		
Quarter ended September 30, 1884.....	261,040 00	
Quarter ended December 31, 1884.....	866,257 50	
Quarter ended March 31, 1885.....	117,869 29	
Quarter ended June 30, 1885.....	684,631 32	
		1,929,298 11
MISCELLANEOUS.		
Quarter ended September 30, 1884.....	1,917,382 56	
Quarter ended December 31, 1884.....	1,431,862 63	
Quarter ended March 31, 1885.....	1,106,651 43	
Quarter ended June 30, 1885.....	2,130,321 62	
		6,586,218 24
Total ordinary receipts, exclusive of loans.....	323,690,706 33	
Excess of receipts from loans over redemptions.....	33,435,949 57	
Total net receipts.....	357,126,655 95	
Balance in Treasury June 30, 1884.....	*424,941,403 07	
Grand total.....	782,068,059 02	

*Including \$28,101,644.91 deposited with the States under act June 23, 1836;

TABLE M.—STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1885.

CIVIL.	
Congress.....	\$6,128,176 45
Executive.....	12,073,263 78
Judiciary.....	3,945,691 37
Government in the Territories.....	310,797 09
Sub-treasuries.....	383,571 54
Public land offices.....	700,884 18
Inspection of steam-vessels.....	36,641 63
Mints and assay offices.....	247,916 07
Total civil.....	\$23,826,942 11
FOREIGN INTERCOURSE.	
Diplomatic salaries.....	444,854 90
Consular salaries.....	542,744 88
Contingent expenses of foreign missions.....	94,086 71
Contingencies of consulates.....	173,121 94
Prisons for American convicts.....	11,032 02
Commission to Central and South America.....	31,470 66
Publication of consular and commercial reports.....	20,000 00
American and French Claims Commission.....	595,458 82
International Fishery Exhibition of 1883 at London.....	9,904 81
Expenses Court of Alabama Claims.....	3,425,389 77
Miscellaneous.....	90,546 10
Total foreign intercourse.....	5,439,809 11
MISCELLANEOUS.	
Mint establishment.....	1,095,346 47
Life-Saving Service.....	859,193 17
Revenue-Cutter Service.....	857,713 45
Engraving and printing.....	542,147 71
Coast and Geodetic Survey.....	557,618 42
Light-house establishment.....	2,284,868 97
Marine-hospital establishment.....	424,638 19
Custom-houses, court-houses, post-offices, &c.....	2,480,578 02
Repairs and preservation of public buildings.....	145,120 64
Pay of assistant custodians and janitors for public buildings.....	374,148 02
Fuel, lights, and water for public buildings.....	555,744 54
Furniture and heating apparatus for public buildings.....	372,694 69
Vanits, safes, and locks, and plans for public buildings.....	49,775 80
Refunds, reliefs, &c., under customs laws.....	18,539 74
Storage of silver.....	8,268 92
Collecting revenue from customs.....	6,499,169 10
Detection and prevention of frauds on customs revenue.....	73,373 90
Refunding excess of deposits, &c.....	4,703,737 39
Debitures and drawbacks under customs laws.....	8,560,455 43
Compensation in lieu of moiety.....	31,947 54
Expenses of regulating immigration.....	125,538 58
Inspection of neat cattle.....	26,708 80
Salaries and expenses shipping service.....	47,078 13
Expenses seal fisheries in Alaska.....	38,102 61
Assessing and collecting internal revenue.....	3,853,232 36
Internal-revenue stamps, paper, and dies.....	375,090 24
Redemption of internal-revenue stamps.....	152,175 04
Punishing violations of internal-revenue laws.....	44,335 02
Refunds, reliefs, &c., under internal-revenue laws.....	90,617 90
Allowance or drawback under internal-revenue laws.....	28,775 47
Rebate of tax on tobacco.....	6,397 18
Payment of judgments, Court of Claims.....	475,272 89
Preventing the spread of epidemic diseases.....	50,828 30
Purchase of process for refining bullion.....	30,000 00
Expenses of national currency.....	109,449 84
Distinctive paper for United States securities.....	34,991 67
Suppressing counterfeiting and other crimes.....	64,066 00
Payments to various States.....	97,919 24
Payment of judgment in case of <i>Kilbourn vs. Thompson et al.</i>	29,293 85
Propagation, &c., of food-fishes.....	278,383 39
Expenses under Smithsonian Institution.....	112,786 51
Contingent expenses, independent Treasury.....	71,636 26
Sinking fund, Pacific railroads.....	3,785,804 63
Mail transportation, Pacific railroads.....	1,989,160 99
World's Industrial Exposition, New Orleans, La.....	1,307,945 75
Industrial Exposition, Cincinnati, Ohio.....	9,999 50
Industrial Exposition, Louisville, Ky.....	10,000 00
Expenses of the District of Columbia.....	2,426,752 50
Charitable institutions, District of Columbia.....	138,872 49
Washington Aqueduct.....	20,000 00
Water fund, District of Columbia.....	139,870 01
Interest and sinking fund, District of Columbia.....	1,216,291 88
Refunding taxes, District of Columbia.....	2,000 00

TABLE M.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1885—Continued.*

MISCELLANEOUS—Continued.

Guarantee fund, District of Columbia	\$63,300 50
Maintenance of public order	8,000 00
Improvements and repairs, District of Columbia	445,855 45
Sewerage system, District of Columbia	275,000 00
Buildings and grounds in Washington, under chief engineer	124,551 17
State, War, and Navy Departments building	554,581 47
Fuel, lights, &c., for State, War, and Navy Departments building	38,000 00
Reliefs, reimbursements, &c	39,261 59
Completion of Washington Monument	60,000 00
Various monuments and statues	66,308 03
Support and treatment of transient paupers	15,000 00
Department of Agriculture	525,916 97
Deficiency in the postal revenues	4,541,610 58
Capitol Building and Grounds	168,001 47
Interior Department building	160,744 31
Pension Office building	307,000 00
Government Hospital for the Insane	305,736 00
Columbia Institution for the Deaf and Dumb	58,000 39
Freedmen's Hospital and Asylum	54,125 00
Howard University	22,500 00
National Museum	156,329 17
Expenses of Tenth Census	34,474 79
Penitentiary buildings in Territories	18,994 97
Payment of surplus proceeds of lands sold	20,683 14
Surveying public and private lands	441,489 41
Geological Survey	453,797 13
Yellowstone National Park	39,348 59
Hot Springs reservation, Arkansas	78,220 96
Deposits by individuals for surveying public lands	786,963 77
Repayment for lands erroneously sold	77,329 35
Swamp-lands and swamp-land indemnity	116,909 44
Depreciations on public timber	64,007 05
Protecting public lands	74,610 74
Distribution of proceeds of public lands	10,461 89
Five, three, and two per cent. fund to States	175,580 20
Photolithographing, &c., for the Patent Office	107,990 80
Miscellaneous items	50,765 11
Total miscellaneous	\$58,227,707 18

INTERIOR DEPARTMENT.

Indians	6,552,494 63
Pensions	56,102,267 49
Total Interior Department	62,654,762 12

MILITARY ESTABLISHMENT.

Pay Department	12,293,694 99
Pay Department, bounty, and miscellaneous	298,474 83
Commissary Department	1,890,844 77
Quartermaster's Department	9,898,348 82
Medical Department	434,832 70
Ordnance Department	1,865,785 50
Military Academy	295,712 07
Improving rivers and harbors	10,511,201 60
Fortifications	182,655 41
Construction of military posts, roads, &c.	146,673 41
National cemeteries, roads, &c.	250,033 90
Mississippi River Commission	59,000 00
Claims, reimbursements, reliefs, &c	1,207,550 53
Expenses of recruiting	74,275 71
Contingencies of the Army	18,764 15
Signal Service	719,500 91
Expenses of military convicts	7,946 10
Publication of the Official Records of the War of the Rebellion	31,000 00
Miscellaneous Surveys	14,779 85
Support National Home for Disabled Volunteer Soldiers	1,589,134 00
Support of Soldiers' Home	521,962 70
Support of Military Prison, Fort Leavenworth, Kans	85,522 51
Army and Navy Hospital, Hot Springs, Ark	72,090 00
Miscellaneous items	201,439 01
Total military establishment	42,670,578 47

TABLE M.—*STATEMENT of the NET DISBURSEMENTS (by warrants) during the fiscal year ended June 30, 1885—Continued.*

NAVAL ESTABLISHMENT.		
General account of advances	\$615, 719 78	
Pay and contingencies of the Navy	7, 316, 926 58	
Marine Corps	812, 735 55	
Naval Academy	177, 083 82	
Navigation	110, 571 08	
Ordnance	577, 693 68	
Equipment and Recruiting	756, 496 52	
Yards and Docks	644, 099 74	
Medicine and Surgery	57, 302 01	
Provisions and Clothing	1, 019, 939 70	
Construction and Repair	1, 264, 524 89	
Steam Engineering	1, 090, 401 00	
Increase of the Navy	1, 205, 820 26	
Extra pay to officers and men who served in the Mexican War	122, 659 81	
Mileage, Navy (Graham decision)	208, 857 66	
Miscellaneous	40, 177 59	
Total naval establishment		\$16, 021, 079 67
Interest on the public debt		51, 386, 256 47
Total net ordinary expenditures		260, 226, 935 11
Balance in Treasury June 30, 1885		*521, 841, 123 91
Total		782, 068, 059 02

* Including \$28,101,644.91 deposited with the States under act June 23, 1896.

TABLE N.—*STATEMENT of the net RECEIPTS and DISBURSEMENTS (by war-rants) for the quarter ended September 30, 1885.***RECEIPTS.**

Customs	\$52,203,853 12
Internal revenue	28,600,281 06
Sales of public lands	1,173,574 87
Tax on national banks	1,354,386 72
Repayment of interest by Pacific Railroads	173,770 77
Customs fees, fines, penalties, and forfeitures	231,501 28
Fees—consular, letters patent, and lands	790,731 12
Proceeds of sales of Government property	71,639 37
Profits on coinage, &c	724,258 01
Miscellaneous	1,422,743 07
Total net ordinary receipts	86,763,179 39
Balance in the Treasury June 30, 1885	*521,794,026 26
Total	608,557,205 65

DISBURSEMENTS.

Customs	\$7,010,570 18
Internal revenue	1,025,206 84
Diplomatic	300,489 54
Quarterly salaries	149,064 85
Treasury	8,794,167 72
Judiciary	921,494 13
Interior civil	1,906,013 50
Total civil and miscellaneous	20,116,006 26
Indians	1,631,247 73
Pensions	20,986,820 58
Military establishment	2,718,806 23
Naval establishment	3,985,104 33
Interest on the public debt	13,439,623 41
Judgments, Court of Alabama Claims	16,804 14
Total net ordinary expenditures	69,894,412 68
Redemption of certificates in excess of issues	20,592,753 00
Balance in the Treasury September 30, 1885	489,968,395 06
Total	608,557,205 65

*Exclusive of \$47,097.65 stolen from the Treasury by B. B. Halleck in June, 1875,

TABLE 0.—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	783,444 51	4,255,306 56	337,705 70			21,410 88
1794	753,061 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	888,995 42	7,549,649 65	575,491 45		83,540 60	399,139 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	\$734,233 97	443 75	152,712 10
1801	2,623,311 99	10,750,778 93	1,048,033 43	534,242 38	167,726 06	345,649 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 64	10,479,417 61	215,179 69	71,879 20	165,675 69	131,945 44
1804	4,825,811 60	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	7,237,506 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	2,677,276 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	3,162,217 41	13,224,623 25	4,755 04	3,805 53	835,635 14	271,571 00
1814	5,196,542 00	5,998,772 08	1,662,984 82	2,219,497 36	1,133,971 09	164,399 81
1815	1,727,848 63	7,352,942 22	4,678,059 07	2,162,673 41	1,287,950 28	283,282 84
1816	13,106,592 88	36,306,874 88	5,124,718 31	4,253,635 09	1,717,985 03	273,72 35
1817	22,093,519 19	26,283,348 49	2,678,109 77	1,824,187 04	1,091,226 00	119,761 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	2,079,092 38	15,005,612 15	106,200 53	31,536 82	1,645,871 61	61,3 84
1821	1,198,461 21	13,004,447 15	69,027 63	29,249 05	1,212,966 46	152,589 43
1822	1,681,592 24	17,559,761 94	67,665 71	20,961 56	1,801,581 54	432,937 19
1823	4,237,427 55	19,088,433 44	34,242 17	10,337 71	910,523 10	141,19 84
1824	9,463,922 81	17,878,325 71	34,663 37	6,201 96	1,244,118 15	127,605 60
1825	1,946,597 13	20,0 8,713 45	25,771 35	2,330 85	1,216,090 56	130,451 81
1826	5,201,650 43	23,341,351 77	21,389 93	6,638 76	1,393,785 09	94,588 66
1827	6,358,686 18	19,712,283 39	19,885 68	2,626 99	1,495,845 26	1,315,722 83
1828	6,668,286 10	23,205,523 04	17,451 54	2,218 81	1,018,308 75	65,126 49
1829	5,972,435 81	22,681,965 91	14,592 74	11,335 05	1,517,175 13	112,648 55
1830	5,755,704 79	21,922,391 39	12,160 62	16,969 59	2,329,356 14	73,227 77
1831	6,014,539 75	24,224,441 77	6,935 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	10,214,957 15	4,196 09	19 80	4,837,600 69	480,812 32
1835	8,892,858 42	19,391,310 59	10,459 48	4,263 33	14,757,000 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	46,708,426 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		3,730,945 66	6,410,348 45
1839	36,891,196 94	23,137,924 81	2,553 32	755 22	7,361,576 40	979,993 86
1840	33,157,503 68	13,499,502 17	1,682 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	7,446,843 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 30	361,453 68
1846	36,194,274 81	26,711,067 87	2,897 26		2,694,452 48	289,950 13
1847	38,261,959 65	23,747,864 66	375 00		2,498,355 20	220,808 30
1848	33,079,276 43	31,757,070 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			1,859,894 25	2,004,308 21
1851	31,871,753 31	49,017,567 92			2,352,305 30	1,185,166 11
1852	40,158,353 25	47,339,326 62			2,043,259 58	404,249 40
1853	43,338,860 02	58,921,865 52			1,667,084 99	988,081 17
1854	50,261,991 09	64,224,190 27			8,470,798 39	1,105,352 74
1855	48,501,073 41	53,025,794 21			11,497,040 07	827,721 40
1856	47,777,672 13	64,022,863 50			8,917,644 93	1,116,190 81
1857	49,108,220 80	63,875,905 05			3,829,486 64	1,259,920 88
1858	46,802,855 00	41,789,620 96			3,513,715 87	1,352,029 13
1859	31,113,334 22	49,565,824 38			1,756,687 30	1,454,596 24
1860	33,193,248 60	53,187,511 87			1,778,557 71	1,088,590 25
1861	31,979,500 78	39,582,125 64			870,658 54	1,023,515 31
1862	30,963,857 83	49,056,397 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	473,648 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.

CIII

to June 30, 1885, 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.	Unavail-able.
1791		\$4,409,951 19			\$361,391 34	\$4,771,342 53	
1792	\$8,028 00	3,669,960 31			5,142,498 45	8,772,438 76	
1793	38,500 00	4,622,923 14			1,797,272 01	6,450,195 15	
1794	303,472 00	5,431,904 87			4,007,450 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	80,060 00	8,658,760 99			70,000 00	8,758,780 99	
1798	79,920 00	7,900,493 80	78,675 00		200,000 00	8,179,170 80	
1799	71,040 00	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	12,935,350 95	10,125 00			12,945,455 95	
1802	39,960 00	14,995,793 95				14,995,793 95	
1803		11,054,097 63				11,064,097 63	
1804		11,826,307 38				11,826,307 38	
1805		13,569,693 20				13,569,693 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 28			2,750,000 00	12,134,214 28	
1811		14,422,634 09				14,422,634 09	
1812		9,801,132 76			12,897,900 00	22,699,032 76	
1813		14,340,409 95	300 00		26,184,135 00	40,524,844 95	
1814		11,181,625 16	85 79		23,577,826 00	34,559,536 95	
1815		15,696,916 82	11,541 74	\$32,107 61	35,220,671 49	50,901,237 60	
1816		47,676,985 66	63,605 16	656 09	9,453,061 91	57,171,471 82	
1817	202,426 30	33,099,049 74	267,819 14		466,723 45	33,833,592 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	20,841,493 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	19,381,212 79			5,000,000 00	24,381,212 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	22,966,263 96				22,966,263 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	234,449 50	21,791,935 53				21,791,935 53	
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 13	27,947,142 19	63,288 35
1838		26,302,561 74			12,716,820 86	39,019,382 60	
1839		31,452,749 61			3,857,276 21	35,340,025 82	1,458,782 93
1840		19,480,115 33			5,589,547 51	25,069,662 84	37,469 25
1841		16,860,160 27			13,659,317 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 73		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		20,467,403 16		28,365 91	28,872,399 45	55,368,168 52	30,000 00
1848		35,098,099 21		37,080 00	21,256,700 00	56,982,479 21	
1849		30,721,077 50		487,065 48	28,588,750 00	59,796,892 98	
1850		43,592,888 88		10,550 00	4,045,950 00	47,619,388 88	
1851		52,555,039 33		4,264 92	203,400 00	52,762,704 25	
1852		49,846,815 60			46,300 00	49,893,115 60	
1853		61,587,031 68		22 50	10,350 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 64	15,408 34
1860		56,054,599 83		10,008 00	20,776,800 00	76,841,407 83	
1861		41,476,209 49		33,630 90	41,861,709 73	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 O.—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 80	\$170,046,651 58	\$309,226,813 42	\$1,974,754 12	\$665,031 03	\$29,036,314 23
1867	160,817,009 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	164,464,509 56	191,087,589 41	1,788,145 85	1,348,715 41	17,745,408 59
1869	158,936,082 87	180,048,426 63	138,356,460 86	765,685 61	4,020,344 34	13,997,338 65
1870	183,781,965 76	194,538,374 44	184,809,756 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	2,388,646 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	188,069,522 70	113,729,314 14	315,254 51	2,882,312 38	17,161,270 05
1874	159,293,673 41	163,103,833 60	102,409,784 90	.....	1,832,428 93	32,575,043 32
1875	178,833,339 54	157,167,722 35	110,007,498 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	1,129,465 95	24,070,602 31
1877	149,900,377 21	130,956,493 07	118,630,407 83	.....	976,253 68	30,437,487 42
1878	214,887,645 88	136,170,680 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	.....	94,781 66	20,585,697 49
1880	386,832,588 65	186,522,064 60	124,009,373 92	30 85	1,016,506 60	21,978,525 01
1881	231,940,064 44	198,159,676 02	135,264,385 51	1,516 89	2,201,863 17	25,154,850 98
1882	280,607,668 37	220,410,730 25	146,497,595 45	160,141 69	4,753,140 37	31,703,642 52
1883	275,450,903 53	214,706,496 93	144,720,368 98	108,156 60	7,955,864 42	30,796,695 02
1884	374,189,081 98	195,067,489 76	121,586,072 51	70,720 75	9,810,705 01	21,984,881 89
1885	424,941,403 07	181,471,939 34	112,498,725 54	.....	5,705,986 44	24,014,055 06
.....	.....	5,448,779,758 70	3,332,660,128 76	27,989,292 51	235,991,878 82	547,082,485 49

* Amounts heretofore credited to the Treasurer as

REPORT OF THE SECRETARY OF THE TREASURY.

CV

STATES from March 4, 1789, to June 30, 1885, &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
1868	376,434,453 82	.....	29,203,629 50	625,111,433 20	1,030,749,516 52	2,675,918 19
1869	317,188,256 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	364,694,229 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	214,381,017 00	548,669,221 67	*3,047 80
1874	299,941,090 84	.....	5,037,065 22	439,272,535 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	.....	4,029,260 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	401,581,201 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	403,515,250 28	.....	.....	120,945,724 00	524,470,974 28	.....
1883	398,287,581 95	.....	.....	555,942,564 00	954,230,145 95	.....
884	348,519,869 92	.....	.....	206,877,886 00	555,397,755 92	.....
1885	323,690,706 38	.....	.....	245,196,303 00	568,887,009 38	47,097 65
	\$9,720,136 29	9,602,223,680 57	485,224 45	204,259,220 83	11,840,006,718 84	21,442,230,399 41	2,614,768 88

unavailable, and since recovered and charged to his account.

CVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—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 88
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 06
1796.	1,200,203 84	274,784 04	113,503 98	100,843 71	801,847 58
1797.	1,039,402 46	382,631 89	62,396 58	92,256 97	1,250,422 62
1798.	2,009,522 30	1,381,347 76	16,470 09	104,845 33	1,139,524 94
1799.	2,406,946 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 08	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 93	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	1,722,164 47	205,425 00	70,500 00	1,697,897 51
1808.	2,900,834 40	1,884,067 80	213,575 00	82,576 04	4,238,285 61
1809.	3,345,772 17	2,427,758 80	337,503 84	87,893 54	1,215,803 79
1810.	2,294,323 94	1,654,244 20	177,025 00	83,744 16	1,101,104 98
1811.	2,032,828 19	1,965,566 39	151,875 00	75,043 88	1,367,291 40
1812.	11,817,708 24	3,959,365 15	277,845 00	91,402 10	1,685,088 21
1813.	19,632,013 02	6,416,600 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.	16,012,066 80	3,908,278 30	274,512 16	188,804 15	2,989,741 17
1817.	8,004,236 53	3,314,598 49	319,463 71	297,374 43	3,518,936 76
1818.	5,622,715 10	2,953,195 00	505,704 27	890,719 90	3,835,839 61
1819.	6,506,300 37	3,847,640 42	463,181 39	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	1,948,190 40	1,667,906 24
1823.	3,096,924 43	2,503,765 83	380,781 82	1,780,588 52	2,022,093 09
1824.	3,340,939 85	2,904,581 56	429,987 00	1,499,326 50	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.	3,943,194 37	4,218,902 45	743,447 83	1,556,593 83	2,600,177 79
1827.	3,048,977 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.	4,724,201 07	3,308,745 47	576,344 74	949,594 47	3,082,234 65
1830.	4,767,128 68	3,239,428 63	622,262 47	1,363,297 31	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 86	3,956,370 29	1,852,419 75	1,184,422 40	4,577,141 45
1833.	6,074,019 10	3,901,356 75	1,802,980 93	4,589,152 40	5,716,245 93
1834.	5,096,189 38	3,956,200 42	1,003,953 20	3,361,285 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	5,398,279 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 34	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	1,190,099 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	6,455,013 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	6,885,605 35
1848.	27,688,334 21	9,408,476 02	1,252,296 81	1,327,496 48	5,650,851 25
1849.	14,558,473 26	9,786,705 92	1,374,161 55	1,228,867 64	12,885,334 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	2,772,090 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	4,354,418 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 09
1862.	389,173,562 29	42,640,353 09	2,327,948 37	852,170 47	21,885,862 59
1863.	603,314,411 82	63,261,235 31	8,152,032 70	1,078,513 86	23,198,382 37
1864.	690,391,048 08	85,704,963 74	2,629,975 97	4,985,473 90	27,572,216 87

* For the half year from Jan

REPORT OF THE SECRETARY OF THE TREASURY.

CVII

1789, to June 30, 1885, 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 73	\$973,905 75
1792	5,896,258 47		2,373,611 28	693,050 25	8,962,920 00	784,444 51
1793	1,749,070 73		2,097,859 17	2,633,048 07	6,479,977 97	753,661 69
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	2,551,803 15		3,239,347 68	2,577,126 01	8,307,776 84	888,995 42
1797	2,836,110 52		3,172,516 73	2,617,250 12	8,625,877 37	1,021,899 04
1798	4,651,710 42		2,955,875 90	976,032 09	8,533,618 41	617,451 43
1799	6,480,166 72		2,815,651 41	1,706,578 84	11,002,396 97	2,161,867 77
1800	7,411,369 97		3,402,601 04	1,138,563 11	11,952,534 12	2,633,311 09
1801	4,981,669 90		4,411,830 06	2,879,876 98	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	6,357,234 62		2,657,114 22	4,583,960 63	13,598,309 47	3,999,388 09
1806	6,080,209 36		3,368,968 26	5,572,018 64	15,021,196 26	4,538,123 80
1807	4,984,572 89		3,369,578 48	2,938,141 62	11,292,292 99	9,641,850 07
1808	6,504,338 85		2,557,074 23	7,701,288 96	16,762,702 04	9,941,809 96
1809	7,414,672 14		2,866,074 90	3,586,479 26	13,867,226 30	3,848,056 78
1810	5,311,082 28		3,103,671 09	4,835,241 12	13,209,994 49	2,672,276 57
1811	5,592,604 86		2,585,435 57	5,414,564 43	13,592,604 86	3,502,395 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		3,599,455 22	7,508,068 22	39,190,520 36	5,196,542 00
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	25,373,432 58		7,822,923 34	17,048,139 59	48,214,495 51	22,033,519 10
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	16,300,273 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	807,541 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		4,306,757 40	7,728,587 38	29,555,804 72	5,201,650 43
1826	13,062,816 27		3,973,542 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	6,668,296 10
1828	13,296,041 45		3,098,800 60	9,064,657 47	35,459,479 52	5,972,435 81
1829	12,641,210 40		2,542,843 23	9,800,304 77	25,044,358 40	5,755,704 79
1830	13,229,533 33		1,912,574 93	9,443,173 29	24,555,281 55	6,014,539 75
1831	13,864,067 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	37,327,252 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		284,977 55	5,315,712 19	31,797,536 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	30,186,284 74
1844	20,650,108 01		1,833,452 13	11,158,450 71	33,642,010 85	36,742,829 62
1845	21,895,269 61	\$18,231 43	1,040,458 18	7,536,349 49	30,490,438 71	36,194,274 81
1846	26,418,459 59		842,723 27	371,100 04	27,632,282 90	38,201,959 65
1847	53,801,569 37		1,110,214 72	5,600,067 65	60,520,851 74	33,079,276 43
1848	45,227,454 77		2,390,765 88	13,036,922 54	60,655,143 19	29,416,612 45
1849	39,933,542 61	82,863 81	3,565,535 78	12,804,478 54	56,386,422 74	32,827,082 60
1850	37,165,990 09		3,782,393 03	3,656,335 14	45,604,718 26	35,871,753 31
1851	44,054,717 66	69,713 19	3,096,760 75	654,912 71	48,476,104 31	40,158,353 25
1852	40,389,954 56	170,063 42	4,000,297 80	2,152,293 05	46,712,608 83	43,338,860 02
1853	44,078,156 35	420,498 64	3,665,832 74	6,412,574 01	55,577,061 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	48,591,973 41
1855	56,316,197 72	872,047 39	2,314,464 99	6,062,065 86	66,164,773 96	47,777,672 18
1856	60,772,527 64	385,372 90	1,953,822 37	3,614,618 66	72,726,341 57	49,108,229 80
1857	60,041,143 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	82,066,186 74	35,113,334 22
1859	66,355,950 07		2,637,649 70	14,685,043 15	83,678,642 92	33,193,248 60
1860	60,056,754 71		3,144,120 94	13,854,250 00	77,055,125 65	32,979,530 78
1861	62,616,055 78		4,034,157 30	18,737,100 00	85,387,313 08	30,963,857 83
1862	456,379,896 81		13,190,344 84	96,097,322 09	565,667,563 74	46,965,304 87
1863	694,004,575 56		24,729,700 62	181,081,635 07	899,815,911 25	36,523,046 13
1864	811,283,976 14		53,685,421 69	430,572,014 03	1,295,541,114 86	134,433,738 44

nary 1 to June 30, 1843.

TABLE P.—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	\$42,969,383 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.....	78,501,980 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	28,534,402 76	60,984,757 42
1873.....	46,323,138 31	23,526,256 79	7,951,704 88	29,358,426 86	73,323,110 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	73,509,681 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 37	4,629,280 28	27,137,019 08	53,177,703 57
1879.....	40,425,660 73	13,125,126 84	5,206,109 08	33,121,482 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.....	49,460,469 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	15,383,477 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
1885.....	42,670,578 47	16,021,079 67	6,552,494 63	56,102,267 49	87,494,253 38
Total.....	4,528,717,551 98	1,092,124,112 17	223,800,527 97	836,189,878 33	1,864,049,791 00

* Outstanding

NOTE.—This statement is made from warrants paid by the Treasurer up to June 30, 1866. The out-
 stance in the Treasury June 30, 1885, as shown by this statement, includes the amount deposited with
 and 1884, as shown by the reports for those years.

STATES from March 4, 1789, to June 30, 1885, &c.—Continued.

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	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, 680, 519 27	2, 374, 677, 103 12	8, 037, 749, 176 38	.....
	*4, 481, 566 24	.....	*2, 888 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, 731 41	160, 817, 099 73
1867	202, 947, 734 87	10, 813, 349 38	143, 781, 591 91	755, 530, 980 11	1, 093, 079, 655 27	198, 076, 537 09
1868	259, 915, 088 11	7, 001, 151 04	140, 424, 045 71	692, 549, 685 88	1, 069, 889, 970 74	158, 996, 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, 945 76
1870	164, 421, 507 15	15, 996, 555 60	139, 265, 498 00	393, 254, 282 13	702, 907, 842 88	177, 694, 116 51
1871	157, 583, 827 58	9, 016, 794 74	125, 576, 565 93	399, 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, 067, 307 54	682, 525, 270 21	134, 666, 001 55
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 53	107, 119, 815 21	422, 063, 060 23	724, 698, 933 99	178, 833, 339 51
1875	171, 529, 848 27	.....	103, 093, 544 57	407, 377, 492 48	682, 000, 885 32	172, 804, 061 32
1876	164, 857, 813 36	.....	100, 243, 271 23	449, 345, 272 80	714, 446, 357 39	149, 909, 377 21
1877	144, 209, 963 28	.....	97, 124, 511 58	323, 965, 424 05	565, 209, 898 91	214, 887, 645 88
1878	134, 463, 452 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	609, 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, 235, 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	275, 450, 903 53
1883	206, 248, 006 29	.....	59, 160, 131 25	590, 083, 829 96	855, 491, 967 50	374, 189, 081 98
1884	189, 547, 865 85	.....	54, 578, 378 48	260, 520, 690 50	504, 646, 934 83	424, 941, 403 07
1885	208, 840, 678 64	.....	51, 386, 256 47	211, 760, 353 43	471, 987, 288 54	521, 794, 026 26
	8, 544, 881, 861 45	69, 429, 363 87	2, 424, 391, 135 78	10, 083, 770, 993 15	21, 122, 473, 354 25	.....

warrants.

standing warrants are then added, and the statement is by warrants issued from that date. The bal-
the States, \$28,101,644.91. This amount was inadvertently omitted from the balances for 1882, 1883,

TABLE Q.—*RECEIPTS and DISBURSEMENTS by UNITED STATES ASSISTANT TREASURERS during the fiscal year ended June 30, 1885.***BALTIMORE.**

Balance June 30, 1884 \$10,688,301 68

RECEIPTS.

On account of customs	\$2,118,246 92	
On account of internal revenue	605,170 15	
On account of certificates of deposit, act June 8, 1872	9,855,000 00	
On account of Post-Office Department	302,330 80	
On account of transfers	10,228,009 28	
On account of patent fees	140 00	
On account of disbursing officers	3,570,261 74	
On account of semi-annual duty	50,201 48	
On account of the Secretary of the Treasury	128 14	
On account of redemptions	1,551,335 16	
On account of miscellaneous	98,292 11	
		28,379,115 78
		<u>39,067,417 46</u>

DISBURSEMENTS.

On account of Treasury drafts	4,015,583 29	
On account of Post-Office drafts	367,344 41	
On account of disbursing accounts	3,147,894 94	
On account of interest	567,530 22	
On account of transfers	7,761,509 41	
On account of certificates of deposit, act June 8, 1872	7,885,000 00	
On account of fractional currency (silver and minor coins) redeemed	1,528,475 16	
		25,273,337 43
Balance June 30, 1885		<u>13,794,080 03</u>

BOSTON.

Balance June 30, 1884 \$25,259,349 70

RECEIPTS.

On account of customs	\$21,260,705 14	
On account of certificates of deposit, act June 8, 1872	6,025,000 00	
On account of Post-Office Department	1,698,758 27	
On account of transfers	12,800,150 08	
On account of patent fees	7,240 80	
On account of disbursing officers	38,571,700 32	
On account of semi-annual duty	423,611 95	
On account of the Secretary of the Treasury	13,945 08	
On account of redemptions	1,710,217 26	
On account of miscellaneous	4,267,375 38	
		86,778,704 28
		<u>112,038,053 98</u>

DISBURSEMENTS.

On account of Treasury drafts	17,226,512 38	
On account of Post-Office drafts	2,661,465 63	
On account of disbursing officers	40,793,703 26	
On account of interest	5,974,343 57	
On account of transfers	15,409,245 00	
On account of certificates of deposit, act June 8, 1872	5,385,000 00	
On account of fractional currency (silver and minor coins) redeemed	732,429 76	
On account of silver dollars exchanged	974,255 00	
On account of miscellaneous	6,287 97	
		89,163,302 57
Balance June 30, 1885		<u>22,874,751 41</u>

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

CHICAGO.

Balance June 30, 1884 \$19,613,501 25

RECEIPTS.

On account of customs	\$4,706,564 74	
On account of internal revenue	1,056,682 42	
On account of sales of public lands	30,593 27	
On account of gold certificates	480,000 00	
On account of certificates of deposit, act June 8, 1872	800,000 00	
On account of Post-Office Department	4,176,218 67	
On account of transfers:		
Treasurer's	25,437,781 93	
Standard dollars	648,900 00	
On account of patent fees	6,997 00	
On account of disbursing officers	11,086,362 58	
On account of semi-annual duty	50,373 48	
On account of the Secretary of the Treasury	7,788 86	
On account of repayments	749,695 90	
On account of redemptions, silver exchange	1,298,174 00	
On account of miscellaneous	47,629 37	
		50,583,762 22
		<u>70,197,263 47</u>

DISBURSEMENTS.

On account of Treasury drafts	17,801,941 72	
On account of Post-Office drafts	4,659,622 70	
On account of disbursing officers	11,669,556 16	
On account of Secretary of the Treasury	9,499 76	
On account of interest	682,119 54	
On account of gold certificates	6,709,500 00	
On account of silver exchange	1,276,234 00	
On account of transfers	6,804,413 71	
On account of United States notes mutilated	3,785,000 00	
On account of certificates of deposit, act June 8, 1872	610,000 00	
On account of fractional currency redeemed	404 73	
On account of miscellaneous	2,181 57	
		54,010,473 94
Balance June 30, 1885		<u>16,186,789 53</u>

CINCINNATI.

Balance June 30, 1884 \$5,543,224 13

RECEIPTS.

On account of customs	\$1,173,532 76	
On account of gold certificates	318,000 00	
On account of certificates of deposit, act June 8, 1872	1,665,000 00	
On account of Post-Office Department	1,556,068 01	
On account of transfers:		
Treasurer's	11,893,681 91	
Standard dollars	73,100 00	
On account of patent fees	1,000 70	
On account of disbursing officers	2,097,871 54	
On account of semi-annual duty	93,737 33	
On account of the Secretary of the Treasury	5,976 85	
On account of interest	578,114 80	
On account of repayments	26,130 42	
On account of redemptions	1,714,076 00	
On account of miscellaneous	32,084 98	
		21,228,375 30
		<u>26,771,599 43</u>

DISBURSEMENTS.

On account of Treasury drafts	2,446,093 19	
On account of Post-Office drafts	1,713,289 36	
On account of disbursing officers	2,061,855 61	
On account of interest	578,114 80	
On account of gold certificates	236,000 60	
On account of silver certificates	1,246,000 00	
On account of transfers	5,390,847 07	
On account of United States notes mutilated	2,650,000 00	
On account of certificates of deposit, act June 8, 1872	1,555,000 00	
On account of fractional currency (silver and minor coins) redeemed	1,721,241 00	
		19,595,471 03
Balance June 30, 1885		<u>7,176,128 40</u>

CXII REPORT OF THE SECRETARY OF THE TREASURY.

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

NEW ORLEANS.

Balance June 30, 1884 \$15,602,713 62

RECEIPTS.

On account of customs.....	\$1,794,031 01	
On account of internal revenue	558,314 30	
On account of sales public lands	106,106 74	
On account of Post-Office Department	846,132 50	
On account of transfers:		
Treasurer's	21,615,557 93	
Standard dollars	3,768,500 00	
On account of patent fees	366 00	
On account of disbursing officers	3,467,453 74	
On account of assay office: Ordinary expenses.....	91 00	
On account of semi-annual duty	34,832 13	
On account of the Secretary of the Treasury	7,735 74	
On account of repayments.....	179,607 35	
On account of miscellaneous	119,700 07	
		32,468,493 69
		48,071,207 31

DISBURSEMENTS.

On account of Treasury drafts.....	4,289,631 44	
On account of Post-Office drafts	862,457 24	
On account of disbursing officers	3,470,033 88	
On account of interest	255,951 31	
On account of gold certificates	2,239,720 00	
On account of transfers	18,622,981 69	
On account of United States notes mutilated	2,284,950 65	
On account of fractional currency (silver and minor coins) redeemed.....	430 70	
		32,027,056 91
Balance June 30, 1885.....		16,044,150 40

NEW YORK.

Balance June 30, 1884 \$129,679,713 41

RECEIPTS.

On account of customs.....	\$129,591,977 05	
On account of internal revenue	90,431 74	
On account of gold certificates	48,100,000 00	
On account of certificates of deposit, act June 8, 1872.....	21,730,000 00	
On account of Post-Office Department	9,634,587 44	
On account of transfers:		
Treasurer's general account	135,172,829 63	
Standard dollars	3,127,915 00	
On account of patent fees	3,247 20	
On account of disbursing officers	234,366,507 61	
On account of assay office:		
Bullion	2,840,620 81	
Ordinary expenses	155,550 00	
On account of semi-annual duty	371,086 32	
On account of the Secretary of the Treasury	45,018 42	
On account of interest.....	38,934,857 30	
On account of United States bonds purchased for sinking fund.....	4,634,784 38	
On account of miscellaneous	8,152,101 90	
		636,951,514 80
		766,631,228 21

DISBURSEMENTS.

On account of Treasury drafts.....	199,319,298 48	
On account of Post-Office drafts	11,027,389 73	
On account of disbursing officers	122,290,890 35	
On account of assay office:		
Bullion	24,382,848 66	
Ordinary expenses	157,077 15	
On account of interest.....	38,934,887 30	
On account of purchase United States bonds for sinking fund	4,634,784 38	
On account of gold certificates, act July 12, 1882.....	3,655,000 00	
On account of gold certificates, act July 12, 1882, Washington series	380,000 00	
On account of gold certificates, old issue	51,620 00	
On account of silver certificates	12,417,000 00	
On account of transfers.....	120,580,827 48	
On account of United States notes mutilated	34,983,703 00	
On account of national bank notes	5,767,000 00	
On account of certificates of deposit, act June 8, 1872.....	12,065,000 00	
On account of fractional currency	3,920 00	
		590,651,246 53
Balance June 30, 1885.....		175,979,981 68

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

PHILADELPHIA.

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

RECEIPTS.

On account of customs.....	\$12,532,527 31	
On account of internal revenue.....	1,375 90	
On account of certificates, act June 8, 1872.....	14,780,000 00	
On account of Post-Office Department.....	1,991,473 77	
On account of transfers.....	10,250,180 43	
On account of patent fees.....	3,078 20	
On account of disbursing officers.....	17,267,507 91	
On account of semi-annual duty.....	140,372 80	
On account of miscellaneous.....	2,483,182 16	
		59,449,698 48
		<u>88,324,636 94</u>

DISBURSEMENTS.

On account of Treasury drafts.....	9,295,615 24	
On account of Post-Office drafts.....	2,251,557 80	
On account of disbursing officers.....	17,181,044 93	
On account of interest.....	2,891,362 37	
On account of transfers.....	18,052,058 66	
On account of certificates of deposit, act June 8, 1872.....	10,380,000 00	
		60,051,639 00
Balance June 30, 1885.....		<u>28,272,997 94</u>

SAINT LOUIS.

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

RECEIPTS.

On account of customs.....	\$1,299,452 09	
On account of internal revenue.....	1,294 00	
On account of sales of public lands.....	67,230 94	
On account of gold certificates.....	800,000 00	
On account of certificates of deposit, act June 8, 1872.....	205,000 00	
On account of Post-Office Department.....	1,668,453 06	
On account of transfers:		
Treasurer's.....	14,922,684 38	
Standard dollars.....	166,300 00	
On account of patent fees.....	3,456 50	
On account of disbursing officers.....	10,730,322 54	
On account of assay-office:		
Bullion.....	75,000 00	
Ordinary expenses.....	5,682 90	
On account of semi-annual duty.....	23,391 35	
On account of the Secretary of the Treasury.....	710 40	
On account of repayments.....	382,614 19	
On account of miscellaneous.....	52,479 73	
		30,404,072 43
		<u>49,657,080 31</u>

DISBURSEMENTS.

On account of Treasury drafts.....	12,289,043 06	
On account of Post-Office drafts.....	1,659,385 03	
On account of disbursing officers.....	10,808,407 54	
On account of assay-office:		
Bullion.....	86,540 18	
Ordinary expenses.....	6,201 46	
On account of interest.....	421,453 83	
On account of gold certificates.....	4,600 00	
On account of silver certificates.....	262,000 00	
On account of transfers.....	1,730,020 00	
On account of United States mutilated.....	154,000 00	
On account of certificates of deposit, act June 8, 1872.....	120,000 00	
On account of fractional currency (silver and minor coins) redeemed.....	8,496 20	
		27,540,147 32
Balance June 30, 1885.....		<u>22,116,932 99</u>

CXIV REPORT OF THE SECRETARY OF THE TREASURY.

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

SAN FRANCISCO.

Balance June 30, 1884 *\$82, 872, 311 45

RECEIPTS.

On account of customs	\$7, 106, 471 90	
On account of internal revenue	2, 630, 676 83	
On account of sales of public lands	779, 345 92	
On account of Post-Office Department	1, 153, 545 81	
On account of transfers:		
Treasurer's	5, 910, 000 00	
Standard dollars	3, 274, 500 00	
On account of patent fees	16, 577 70	
On account of disbursing officers	13, 563, 306 27	
On account of semi-annual duty	10, 399 08	
On account of repayments	538, 527 73	
On account of miscellaneous	730, 752 54	
		35, 744, 103 78
		118, 616, 415 23

DISBURSEMENTS.

On account of Treasury drafts	10, 965, 180 38	
On account of Post-Office drafts	1, 147, 013 31	
On account of disbursing officers	12, 668, 120 57	
On account of interest	507, 196 67	
On account of transfers	8, 025, 190 29	
		33, 312, 718 22

Balance June 30, 1885 85, 303, 697 01

RECAPITULATION.

Total receipts	931, 987, 840 81
Total disbursements	931, 625, 392 95
Receipts over disbursements	50, 362, 447 86

*\$2,240,000, heretofore erroneously included in this balance as a reserve fund, dropped.

TABLE R.—STATEMENT of UNITED STATES BONDS and other OBLIGATIONS RECEIVED and ISSUED by the OFFICE of the SECRETARY of the TREASURY, from November 1, 1884, to October 31, 1885.

Description.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of February, 1861, act of February 8, 1861		\$1,000 00		\$1,000 00
Oregon war debt, act of March 2, 1861		1,650 00		1,650 00
Seven-thirty notes of 1861, act of July 17, 1861		50 00		50 00
Loan of July and August, 1861, acts of July 17, and August 5, 1861		44,550 00		44,550 00
Five-twenty bonds of 1862, act of February 25, 1862		23,950 00		23,950 00
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864	\$3,258,000 00		\$3,258,000 00	6,516,000 00
Loan of 1863 (1881), act of March 3, 1863		33,500 00		33,500 00
Gold certificates, act of March 3, 1863		29,040 00		29,040 00
Ten-forty bonds of 1864, act of March 3, 1864		52,300 00		52,300 00
Seven-thirty notes of 1864-65, acts of June 30, 1864, and March 3, 1865		2,150 00		2,150 00
Five-twenty bonds of June, 1864, act of June 30, 1864		800 00		800 00
Five-twenty bonds of 1865, act of March 3, 1865		800 00		800 00
Consols of 1865, act of March 3, 1865		51,850 00		51,850 00
Consols of 1867, act of March 3, 1865		55,700 00		55,700 00
Consols of 1868, act of March 3, 1865		7,100 00		7,100 00
Funded loan of 1881, acts of July 14, 1870, and January 20, 1871		27,450 00		27,450 00
Funded loan of 1891, acts of July 14, 1870, and January 20, 1871	82,595,400 00		82,595,400 00	65,190,800 00
Funded loan of 1907, acts of July 14, 1870, and January 20, 1871	82,240,200 00		82,290,600 00	164,530,800 00
Certificates of deposit, act of June 8, 1872		56,980,000 00	57,680,000 00	114,660,000 00
3½ per cent. bonds, acts of July 17, and August 5, 1861		85,450 00		85,450 00
3½ per cent. bonds, act of March 3, 1863		17,100 00		17,100 00
3½ per cent. bonds, acts of July 14, 1870, and January 20, 1871		264,150 00		264,150 00
3 per cent. bonds, act of July 12, 1882	27,225,450 00	18,465,900 00	27,225,450 00	72,916,800 00
Total	145,319,050 00	76,144,490 00	203,049,450 00	424,512,990 00

TABLE S.—DESCRIPTION of DISTINCTIVE PAPER—SILK-THREADED FIBER—MANUFACTURED, SHIPPED, and DELIVERED, for the fiscal year ended June 30, 1885.

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 10½.	14 by 14½.	
Registered by automatic register to end of fiscal year 1885 (a).....	37,348,606	12,295,754	8,113,626	584,628	4,435,012	1,152,775	1,434,941	456,918	444,666	397,167	28,930	18,196	66,711,219
Destroyed at mill imperfect to end of fiscal year 1885 (b).....	4,598,606	1,795,754	813,626	84,628	465,012	119,775	111,941	114,918	50,136	32,217	2,930	1,196	8,191,739
Shipped from mill perfect to end of fiscal year 1885 (c).....	32,750,000	10,500,000	7,300,000	500,000	3,970,000	1,033,000	1,323,000	342,000	394,530	363,950	26,000	17,000	58,519,480
Balance on hand at the mill June 30, 1885.....													
Registered by automatic register during fiscal year 1885.....	5,219,163	1,204,077	2,214,903		531,738		320,688	54,748		55,101			9,600,418
Total to be accounted for by the U. S. superintendent.....	5,219,163	1,204,077	2,214,903		531,738		320,688	54,748		55,101			9,600,418
Destroyed at the mill (rejected) during the year.....	619,163	204,077	214,903		31,738		20,688	4,748		5,101			1,100,418
Shipped from mill during the year.....	4,600,000	1,000,000	2,000,000		500,000		300,000	50,000		50,000			8,500,000
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	58,146	92,495	93,892	8,440		10,747,445
Total to be accounted for by the Secretary's office.....	9,460,891	2,219,473	5,208,588	83,092	1,006,645	467,940	447,843	108,146	92,495	143,892	8,440		19,247,445
Less sheets destroyed blank or used for sundries (d).....	2,800		636	437			2,324		317	1,106			7,620
Remainder.....	9,458,091	2,219,473	5,207,952	82,655	1,006,645	467,940	445,519	108,146	92,178	142,786	8,440		19,239,825
Balances in Secretary's office June 30, 1885.....	4,150,191	1,590,423	3,109,177	75,535	587,695	465,840	90,852	11,895	17	79,004	880		10,161,509
Delivered to Bureau Engraving and Printing during the year.....	5,307,900	629,050	2,098,775	7,120	418,950	2,100	354,667	96,251	92,161	63,782	7,560		9,078,316
Balances in Bureau Engraving and Printing June 30, 1884.....	539,205	563,781½	405,016½	26,804	47,740	56,470	5,245	851	4,779	443			1,650,335½
Total to be accounted for by Bureau Engraving and Printing.....	5,847,105	1,192,831½	2,503,791½	33,924	466,690	58,570	359,912	97,102	96,940	64,225	7,560		10,728,651½
Delivered by Printing Bureau as perfect impressions during the year.....	4,860,000	703,546½	1,719,029	32,000	314,000	6,000	268,100	64,825	77,150	50,218	7,200		8,102,068½
Remainder.....	987,105	489,285½	784,762½	1,924	152,690	52,570	91,812	32,277	19,790	14,007	360		2,626,582½
Delivered by Printing Bureau as imperfect impressions during the year.....	232,766	78,552	133,508½	1,924	12,567	573	10,889	3,937	3,635	7,094	360		485,805½
Balances in Bureau Engraving and Printing by Secretary's books June 30, 1884.....	754,339	410,733½	651,254		140,123	51,997	80,923	28,340	16,155	6,913			2,140,777½

NOTES.—The references (a), (b), and (c) represent the aggregate amounts of silk-threaded paper, with distributed silk fiber made for the Government, under a contract that expired in June, 1885. The new contract omits the distributed silk-fiber feature. In reference (d) the 2,800 sheets of United States note paper were used for currency certificates.

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 and BALANCES of the same, for NATIONAL-BANK CURRENCY, SERIES 1882, for fiscal year 1885.

Transactions.	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, 1884.	5, 5, 5, 5 10, 10, 10, 20 50, 100	204, 187 188, 375 12, 454½	\$4, 083, 740	\$5, 651, 250	\$3, 767, 500			\$4, 083, 740 9, 418, 750 8, 736, 350
Total balances.....		405, 016½	4, 083, 740	5, 651, 250	3, 767, 500	1, 245, 450	2, 490, 900	17, 238, 840
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 1885.	5, 5, 5, 5 10, 10, 10, 20 50, 100	1, 175, 285 851, 785 71, 705	23, 505, 700	25, 553, 550	17, 035, 700			23, 505, 700 42, 589, 250 21, 511, 500
Total blank paper.....		2, 098, 775	23, 505, 700	25, 553, 550	17, 035, 700	7, 170, 500	14, 341, 000	87, 606, 450
Balances 1884 brought down.....		405, 016½	4, 083, 740	5, 651, 250	3, 767, 500	1, 245, 450	2, 490, 900	17, 238, 840
Total to be accounted for.....		2, 503, 791½	27, 589, 440	31, 204, 800	20, 803, 200	8, 415, 950	16, 831, 900	104, 845, 290
PERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Comptroller of the Currency for issue, during fiscal year 1885.	5, 5, 5, 5 10, 10, 10, 20 50, 100	966, 027 707, 741 45, 261	19, 320, 540	21, 232, 230	14, 154, 820			19, 320, 540 35, 387, 050 13, 578, 300
Total delivered (perfect).....		1, 719, 029	19, 320, 540	21, 232, 230	14, 154, 820	4, 526, 100	9, 052, 200	68, 285, 890
IMPERFECT NOTES.—Delivered by Bureau Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1885.	5, 5, 5, 5 10, 10, 10, 20 50, 100	70, 572 57, 652 5, 284½	1, 411, 440	1, 729, 560	1, 153, 040			1, 411, 440 2, 882, 600 1, 585, 350
Total delivered (imperfect).....		133, 508½	1, 411, 440	1, 729, 560	1, 153, 040	528, 450	1, 056, 900	5, 879, 390
BALANCES.—Balances in Bureau Engraving and Printing June 30, 1885.	5, 5, 5, 5 10, 10, 10, 20 50, 100	342, 873 274, 767 33, 614	6, 857, 460	8, 243, 010	5, 495, 340			6, 857, 460 13, 738, 350 10, 084, 200
Total balances.....		651, 254	6, 857, 460	8, 243, 010	5, 495, 340	3, 361, 400	6, 722, 800	30, 680, 010
RECAPITULATION.								
Deliveries to Comptroller's Office brought down.....		1, 719, 029	19, 320, 540	21, 232, 230	14, 154, 820	4, 526, 100	9, 052, 200	68, 285, 890
Deliveries to Secretary's Office brought down.....		133, 508½	1, 411, 440	1, 729, 560	1, 153, 040	528, 450	1, 056, 900	5, 879, 390
Balances on hand, June 30, 1885, brought down.....		651, 254	6, 857, 460	8, 243, 010	5, 495, 340	3, 361, 400	6, 722, 800	30, 680, 010
Total accounted for.....		2, 503, 791½	27, 589, 440	31, 204, 800	20, 803, 200	8, 415, 950	16, 831, 900	104, 845, 290

TABLE U.—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 1875, for fiscal year 1885.

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, 1884.	See Finance Report 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
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 1885	5, 5, 5, 5	324,000	6,480,000							6,480,000
	10, 10, 10, 10	25,000		1,000,000						1,000,000
	10, 10, 10, 20	259,000		7,770,000	5,180,000					12,950,000
	10, 10, 20, 20									
	10, 10, 20, 50	2,000		40,000	40,000	100,000				180,000
	10, 20, 50, 100									
	10, 50, 50, 100									
	20, 20, 20, 20	2,000			160,000					160,000
	20, 20, 20, 50	5,000			300,000	250,000				550,000
	20, 20, 50, 100									
	50, 50, 50, 100									
	50, 100	11,050				1,105,000	2,210,000			3,315,000
	100, 100									
	50, 50	1,000				200,000				200,000
	500									
500, 1000										
Total to be accounted for		1,192,831½	12,266,920	16,402,970	10,639,700	4,162,850	6,026,100	762,000	166,000	50,426,540
PERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Comptroller of the Currency, for issue during the fiscal year 1885.	5, 5, 5, 5	405,680	8,113,600							8,113,600
	10, 10, 10, 10	23,363		934,520						934,520
	10, 10, 10, 20	255,593		7,667,790	5,111,860					12,779,650
	10, 10, 20, 20									
	10, 10, 20, 50	555		11,100	11,100	27,750				49,950
	10, 20, 50, 100									
	10, 50, 50, 100									
	20, 20, 20, 20	2,265			181,200					181,200
	20, 20, 20, 50	4,702			282,120	235,100				517,220
	20, 20, 50, 100	260			10,400	13,000	26,000			49,400
	50, 50, 50, 100	100				15,000	10,000			25,000
	50, 100	10,287½				1,028,750	2,057,500			3,086,250
	100, 100	87½					35,000			35,000
	50, 50	650				130,000				130,000
	500	3½						5,000		5,000
500, 1000										
Total delivered (perfect)		703,546½	8,113,600	8,613,410	5,596,680	1,449,000	2,128,500	5,000		25,906,790

IMPERFECT NOTES.—Delivered by Bureau of Engraving and Printing to the Office of the Secretary of the Treasury for destruction during fiscal year 1885.

5, 5, 5, 5	45,121	902,420							902,420
10, 10, 10, 10	3,414		136,560						136,560
10, 10, 10, 20	26,287		788,610		525,740				1,314,350
10, 10, 20, 20									
10, 10, 20, 50	426		8,520	8,520		21,300			38,340
10, 20, 50, 100									
10, 50, 50, 100	57		570			5,700	5,700		11,970
20, 20, 20, 20	616			49,280					49,280
20, 20, 20, 50	986			59,160	49,300				108,460
20, 20, 50, 100	45			1,800	2,250	4,500			8,550
50, 50, 50, 100	254				38,100	25,400			63,500
50, 100	1,192				119,250	288,500			357,750
100, 100	22					9,000			9,000
50, 50	111				22,200				22,200
500	15							22,500	22,500
500, 1000	5							5,000	15,000
Total delivered (imperfect)	78,552	902,420	934,260	644,500	258,100	283,100	27,500	10,000	3,059,880
BALANCES.—Balances in Bureau of Engraving and Printing June 30, 1885.									
5, 5, 5, 5	162,545	3,250,900							3,250,900
10, 10, 10, 10	26,455		1,058,200						1,058,200
10, 10, 10, 20	191,522		5,745,660	3,820,440					9,576,100
10, 10, 20, 20	714		14,280	28,560					42,840
10, 20, 50, 100									
10, 50, 50, 100									
20, 20, 20, 20	3,188			255,040					255,040
20, 20, 20, 50	3,420			205,200		171,000			376,200
20, 20, 50, 100	1,053			42,120	52,650	105,300			200,070
50, 50, 50, 100	3,081				462,150	308,100			770,250
50, 10, 20, 50	7,858		37,160	37,160	93,900				167,220
50, 100	14,367				1,436,750	2,873,500			4,310,250
100, 100	819					327,600			327,600
50, 50	1,198				239,700				239,700
500	434						651,500		651,500
500, 1000	78						78,000	156,000	234,000
Total balance	410,733	3,250,900	6,855,300	4,398,520	2,455,150	3,614,500	729,500	156,000	21,459,870
Delivered Comptroller's Office (perfect)	703,546	8,113,600	8,613,410	5,596,680	1,449,600	2,128,500	5,000		25,906,790
Delivered Secretary's Office (imperfect)	78,552	902,420	934,260	644,500	258,100	283,100	27,500	10,000	3,059,880
Total delivered during fiscal year 1885	782,098	9,016,020	9,547,670	6,241,180	1,707,700	2,411,600	32,500	10,000	28,966,670
Balance on hand June 30, 1885	410,733	3,250,900	6,855,300	4,398,520	2,455,150	3,614,500	729,500	156,000	21,459,870
Total accounted for	1,192,831	12,266,920	16,402,970	10,639,700	4,162,850	6,026,100	762,000	166,000	50,426,540

TABLE V.—STATEMENT of INTERNAL-REVENUE STAMP PAPER—WATER MARKED—MANUFACTURED, SHIPPED, DELIVERED, and BALANCES, for the fiscal year ended June 30, 1885.

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, 1884.	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, 1884.	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, 1885.				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	915, 672	4, 040, 000	225, 255		5, 180, 927	3, 381, 700	2, 488	1, 796, 739	268, 503	3, 381, 700	3, 650, 203	3, 069, 000	70, 900	510, 303	
Sheet tobacco stamps	57, 481	140, 000		54, 650	142, 881	74, 450	2	68, 379	21, 229	74, 450	95, 679	80, 000	1, 976	13, 703	
Sheet snuff stamps			34, 650		34, 650	34, 650			12, 281	34, 650	46, 931	41, 000	1, 358	4, 573	
Stub snuff stamps	8, 400	5, 000			13, 400	7, 390	5	6, 005	1, 635	7, 390	9, 025	6, 400	806	1, 759	
Stub tobacco stamps	492, 415	1, 000, 000			1, 492, 415	1, 084, 290	1, 331	406, 794	117, 814	1, 084, 290	1, 202, 104	991, 200	29, 859	181, 045	
Export tobacco and cigar stamps	13, 082	10, 000			23, 082	17, 700		5, 382	2, 403	17, 700	20, 103	17, 000	393	2, 710	
Export distilled spirits stamps	13, 758	150, 000	12, 000		175, 758	131, 700		44, 058	8, 075	131, 700	139, 775	122, 000	2, 300	15, 475	
Tax-paid stamps	203, 118	550, 000	68, 000		821, 118	546, 565	237	274, 316	62, 867	546, 565	609, 432	496, 500	24, 878	82, 054	
Warehouse stamps	351, 125	200, 000		38, 000	513, 125	327, 950	2	185, 173	40, 096	327, 950	368, 046	238, 000	13, 736	66, 310	
Rectifiers' stamps	207, 852	300, 000			507, 852	346, 770	71	161, 011	49, 312	346, 770	396, 082	339, 500	13, 598	42, 084	
Imported liquor stamps									19, 085		19, 085		19, 085		
Wholesale liquor dealers' stamps	336, 167	100, 000		30, 000	406, 167	184, 650	97	221, 420	30, 305	184, 650	214, 955	182, 000	7, 253	25, 702	
25's, cigar stamps	4, 397	330, 000	30, 000		364, 397	277, 200	1, 290	85, 907	12, 330	277, 200	289, 530	251, 000	12, 400	2, 130	
50's, cigar stamps	380, 598	6, 000, 000	325, 000		6, 705, 598	4, 918, 000	5, 038	1, 782, 560	208, 320	4, 918, 000	5, 126, 320	4, 577, 000	71, 600	477, 700	
100's, cigar stamps	1, 156, 399	808, 000		399, 000	1, 565, 399	868, 400	1, 531	695, 468	59, 200	868, 400	927, 600	820, 000	17, 100	90, 500	
250's, cigar stamps	2, 414	45, 000			47, 414	25, 100	54	22, 260	3, 166	25, 100	28, 266	26, 000	934	1, 332	
200's, cigar stamps			1, 050		1, 050	1, 050			250	1, 050	1, 300	1, 000	16	284	
500's, cigar stamps	2, 474	55, 000	17, 000	16, 050	58, 424	12, 550		45, 874	1, 261	12, 550	13, 811	12, 000	258	1, 553	
Brewers' permit stamps	7, 771	15, 000	15, 000	17, 000	20, 771	19, 900		871	6, 411	19, 900	26, 311	25, 000	541	770	
10's, cigarette stamps	7, 402	600, 000	50, 000		650, 402	503, 400	183	146, 819	33, 591	503, 400	536, 991	465, 000	16, 500	55, 491	
20's, cigarette stamps	7, 627	610, 000	27, 000	10, 000	664, 627	427, 900	272	236, 455	34, 400	427, 900	462, 300	414, 000	14, 000	34, 300	
50's, cigarette stamps	4, 418	5, 000			9, 418	8, 350		1, 068	1, 288	8, 350	9, 638	9, 000	154	444	
100's, cigarette stamps	442	40, 000	7, 000		47, 442	25, 100	1, 221	21, 121	3, 850	25, 100	28, 950	26, 000	487	2, 463	

1-oz. tobacco stamps	313,580	200,000		513,580	324,000	79	189,501	40,900	324,000	364,900	346,500	6,000	12,400
2-oz. tobacco stamps	882,419	1,700,000		2,582,419	2,044,700	2,435	535,284	152,200	2,044,700	2,196,900	1,973,500	24,200	199,200
3-oz. tobacco stamps	172,461	200,000		372,461	133,570	267	238,624	13,900	133,570	147,470	139,000	2,300	6,170
4-oz. tobacco stamps	844,429	2,730,000	36,000	3,538,429	2,689,500	5,015	843,914	160,100	2,689,500	2,849,600	2,497,000	48,400	304,200
8-oz. tobacco stamps	408,781	1,000,000		1,408,781	1,220,000	736	188,045	67,100	1,220,000	1,287,100	1,111,000	29,300	146,800
16-oz. tobacco stamps	1,265	350,000		351,265	258,900	1,195	91,170	1,300	258,900	260,200	230,000	4,200	26,000
1-oz. snuff stamps			10,650	10,650	10,650			3,400	10,650	14,050	13,000	350	700
2-oz. snuff stamps	18,726	140,000	10,650	148,076	102,500	94	45,482	6,700	102,500	109,200	97,000	3,600	8,600
3-oz. snuff stamps	4,184	80,000	10,000	94,184	62,550	18	31,616	7,150	62,550	69,700	61,000	1,000	7,700
4-oz. snuff stamps	4,470			4,470				30		30		30	
8-oz. snuff stamps	4,788	60,000	1,000	59,488	41,800	24	17,664	5,820	41,800	47,620	41,000	485	6,135
16-oz. snuff stamps			6,300	6,300	6,300			1,186	6,300	7,486	7,000	97	389
6-oz. snuff stamps	26,415	245,000	25,000	296,415	243,600	122	52,693	18,400	243,600	262,000	226,000	4,700	31,300
16-oz. snuff stamps	9,171	50,000		59,171	39,600	79	19,492	4,792	39,600	44,392	38,000	598	5,794
Special tax 1884 stamps	39,397			17,867	21,530			3,071½	21,530	24,601½	23,125	1,476½	
Special tax 1885 stamps		481,000	17,867	498,867	461,380	73	37,414		461,380	461,380	439,650	10,419	11,311
Surplus paper, size 12½x16	247,255			247,255									
Aggregates	7,143,353	22,269,000	882,772	882,772	29,412,353	23,959	8,503,049	1,483,721½	20,885,345	22,369,066½	19,501,375	457,347½	2,410,344

NOTE.—The paper on which the above stamps were printed was manufactured by the Fairchild Paper Company, whose contract expired June 30, 1885.

TABLE W.—*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, 1885.*

Title of security.	Total.
United States notes, series of 1880, mutilated in printing	\$4,021,960 00
United States silver certificates, mutilated in printing	1,633,240 00
United States gold certificates, Department series, mutilated in printing	3,250,520 00
United States certificates of deposit for United States notes, mutilated in printing	3,960,000 00
United States 4 per cent. registered bonds, mutilated in printing	9,305,000 00
United States 4½ per cent. registered bonds, mutilated in printing	1,265,000 00
National bank currency, unissued	2,112,690 00
National bank currency, series 1875, mutilated in printing	3,210,270 00
National bank currency, series 1882, mutilated in printing	5,671,910 00
Aggregate of securities destroyed	34,410,590 00

CXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE X.—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, 1885.

TRANSACTIONS IN THE BUREAU OF ENGRAVING AND PRINTING.

Name of security.	Denomina- tion.	Balances on hand June 30, 1884.	Received from the Secretary during year.	Total to be accounted for.	Accounted for as follows:		
					Delivered as perfect during year.	Delivered as imper- fect dur- ing year.	Balances on hand June 30, 1885.
UNITED STATES NOTES, SE- RIES 1880.	<i>Sheets.</i>	539,205	5,307,900	5,847,105	4,860,000	232,766	754,339
	1's	\$241,656	\$11,528,000	\$11,769,656	\$10,196,000	\$475,944	\$1,097,712
	2's	784,976	13,054,000	13,838,976	11,804,000	534,648	1,440,328
	5's	5,191,400	11,480,000	16,671,400	11,740,000	650,600	4,280,800
	10's	3,427,960	6,080,000	9,507,960	6,320,000	468,440	2,519,520
	20's	2,832,000	3,680,000	6,512,000	4,560,000	124,640	1,827,360
	50's		2,100,000	2,100,000	2,000,000	100,000	
	100's		2,100,000	2,100,000	2,000,000	100,000	
	500's		6,500,000	6,500,000	6,000,000	500,000	
	1,000's		12,600,000	12,600,000	12,000,000	600,000	
Total.....		12,477,992	69,122,000	81,599,992	66,880,000	3,554,272	11,165,720
SILVER CERTIFICATES, SE- RIES 1880.	<i>Sheets.</i>	47,740	418,950	466,690	314,000	12,567	140,123
	10's	\$1,368,200	\$10,500,000	\$11,868,200	\$7,620,000	\$337,520	\$3,910,680
	20's	1,082,800	10,500,000	11,582,800	7,960,000	234,320	3,388,480
	50's		2,100,000	2,100,000	2,000,000	100,000	
	100's		4,200,000	4,200,000	4,000,000	200,000	
	500's		4,200,000	4,200,000	4,000,000	200,000	
	1,000's		8,400,000	8,400,000	8,000,000	400,000	
Total.....		2,451,000	39,900,000	42,351,000	33,580,000	1,471,840	7,299,160
GOLD CERTIFICATES, DE- PARTMENT SERIES.	<i>Sheets.</i>	56,470	2,100	58,570	6,000	573	51,997
	20's	\$3,266,160		\$3,266,160	\$320,000	\$15,520	\$2,930,640
	50's	3,095,400		3,095,400		22,600	3,072,800
	100's	66,400		66,400		66,400	
	5,000's		\$21,000,000	21,000,000	20,000,000	1,000,000	
	10,000's		42,000,000	42,000,000	40,000,000	2,000,000	
Total.....		6,427,960	63,000,000	69,427,960	60,320,000	3,104,520	6,003,440
CURRENCY CERTIFICATES, SERIES 1875.	<i>Sheets.</i>		2,800	2,800	2,668	132	
Total.....	10,000's		\$84,000,000	\$84,000,000	\$80,040,000	\$3,960,000	
UNITED STATES REGISTERED FUNDED LOAN, 4½ PER CENTS AND 4 PER CENTS.	<i>Sheets.</i>	26,804	7,120	33,924	32,000	1,924	
	100's	\$942,000	\$25,000	\$967,000	\$900,000	\$67,000	
	1,000's	14,250,000	6,750,000	21,000,000	20,000,000	1,000,000	
	10,000's	21,000,000		21,000,000	20,000,000	1,000,000	
	50,000's	51,700,000	6,000,000	57,700,000	50,000,000	7,700,000	
Total.....		87,892,000	12,775,000	100,667,000	90,900,000	9,767,000	
RECAPITULATION.							
United States notes, series 1880	Dollars.	\$12,477,992	\$69,122,000	\$81,599,992	\$66,880,000	\$3,554,272	\$11,165,720
Silver certificates, series 1880	do	2,451,000	39,900,000	42,351,000	33,580,000	1,471,840	7,299,160
Gold certificates, depart- ment series.	do	6,427,960	63,000,000	69,427,960	60,320,000	3,104,520	6,003,440
Currency certificates, se- ries 1875	do		84,000,000	84,000,000	80,040,000	3,960,000	
United States registered bonds, 4½'s and 4's	do	87,892,000	12,775,000	100,667,000	90,900,000	9,767,000	
National currency, series 1875	do	25,591,540	24,835,000	50,426,540	25,906,790	3,059,880	21,459,870
National currency, series 1882	do	17,238,840	87,606,450	104,845,290	68,285,890	5,879,390	30,680,010
Grand aggregates...	Dollars.	152,079,332	381,238,450	533,317,782	425,912,680	80,796,902	76,608,200

TABLE V.—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, 1885.

Title of security.	Denominations.										Totals.	
	1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.		10,000's.
United States notes, new issue ..	\$5,507 50	\$8,542	\$114,742 50	\$237,395	\$259,770	\$32,050	\$44,300	\$18,000	\$22,000			\$742,307 00
United States notes, series 1869 ..	36,852 00	50,641	888,087 50	3,448,300	3,399,690	491,175	1,297,400	16,500	1,261,000			10,889,645 50
United States notes, series 1874 ..	25,702 50	32,423				1,821,275		829,500				2,708,900 50
United States notes, series 1875 ..	130,728 00	246,756	2,490,630 00	2,391,380	2,616,700	260,850	1,787,600	970,500				10,895,144 00
United States notes, series 1878 ..	245,816 50	260,875	3,016,127 50	3,662,520	5,092,010	1,541,450	2,911,600	869,000	997,000	\$30,000	\$20,000	18,646,399 00
United States notes, series 1880 ..	11,450,669 50	9,859,580	12,345,522 50	4,888,035	1,319,950	402,200	303,300	3,500	38,000			40,610,757 00
United States demand notes ..			160 00	190	140							490 00
One-year notes of 1863 ..				310	940	300	300					1,850 00
Two-year notes of 1863 ..						200	600					800 00
Two-year coupon notes of 1863 ..							100					100 00
Compound-interest notes of 1863 ..				90		100						190 00
Compound-interest notes of 1864 ..				1,180	2,200	1,850	900	500				6,630 00
Silver certificates, series 1878 ..				264,960	360,100	398,750	346,700	102,000	395,000			1,867,510 00
Silver certificates, series 1880 ..				9,518,025	7,653,460	440,850	514,100	365,500	630,000			19,122,535 00
Gold certificates, New York, series 1882 ..					1,267,560	1,328,450	1,279,600	1,026,500	1,297,000	3,910,000	10,170,000	20,279,110 00
Gold certificates, Washington, series 1882 ..					133,140	38,750	88,100	144,000	129,000		10,000	542,990 00
Refunding certificates ..				61,300								61,300 00
U. S. bonds and coupons ..						100		1,500	6,000			7,600 00
National currency notes of failed and liquidating banks ..	7,563	6,506	2,151,360 00	2,820,940	1,611,860	484,750	494,600	7,500	2,000			7,587,079 00
National currency redeemed and retired ..	48,635	41,154	27,578,623 00	30,828,873	19,922,757	5,907,700	8,718,050	342,000	66,000			93,453,792 00
Totals	11,951,474 00	10,506,477	48,585,253 00	58,124,098	43,640,277	13,150,800	17,787,250	4,696,500	4,843,000	3,940,000	10,200,000	
Redeemed internal-revenue stamps ..												1,924,003 60½

Redeemed United States fractional currency.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
United States fractional currency, first issue ..		\$33 84	\$61 15		\$77 63	\$182 50	355 12
United States fractional currency, second issue ..		46 12	72 45		92 97	210 75	422 29
United States fractional currency, third issue ..	\$13 58	15 12	187 05		367 49	620 25	1,203 49
United States fractional currency, fourth issue ..			737 40	\$285 41	1,324 93	244 00	2,581 74
United States fractional currency, fourth issue, second series ..						1,242 75	1,242 75
United States fractional currency, fourth issue, third series ..						1,366 25	1,366 25
United States fractional currency, fifth issue ..			1,745 80		4,295 99	2,672 00	8,713 79
Totals	13 58	95 08	2,793 85	285 41	6,159 01	6,538 50	229,365,018 03½
Aggregate of redeemed United States securities received for destruction ..							

APPENDIX TO THE REPORT ON THE FINANCES.

REPORT

OF

THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., November 17, 1885.

SIR: I have the honor to submit the following report of the results accomplished by the special agents of the Treasury Department for the fiscal year ended June 30, 1885:

Money paid into the Treasury—

On account of seizures.....	\$10,231 62
Fines and penalties.....	14,476 15
Suits.....	33,096 10
Duties.....	772,202 35
Miscellaneous.....	312 00
Total.....	\$830 318 22

Number of suits brought.....	29
Amount involved.....	\$176,898 18
Number of seizures.....	144
Appraised value of seizures.....	\$87,158 99
Duties on seizures.....	\$23,484 81
Reduction in expenses recommended.....	\$77,973 18
Number of reports received.....	4,144

Of these reports, 129 relate to smuggling, 339 to undervaluations, 69 to misconduct of customs officers, 158 to seizures, 97 to inspection of customs districts, 23 to arrests made, 26 to suits, and 3,303 to miscellaneous subjects.

The expenses of the special agents were as follows:

Salaries.....	\$73,308 00
Expenses.....	14,158 42
Total.....	\$87,466 42

There have been employed during the fiscal year a number of special inspectors and persons paid from the appropriation for the prevention and detection of frauds upon the customs revenue, whose salaries and expenses amounted, in the aggregate, to the sums following:

Special inspectors.....	\$52,672 02
Fraud-roll employes.....	69,867 14

With reference to the amount of duties reported as paid into the Treasury, it must be stated that, although it includes sums paid in on account of advances made by appraising officers, yet it is the result flowing from information furnished these officers from time to time by special agents in regard to the classes of goods upon which the advances were made.

These goods include silks, woollen and worsted goods, gloves, silk and cotton velvets, wool, earthen and glass ware, embroideries, linens,

proprietary articles, straw-braids, fancy articles, isinglass, varnish, cutlery, pipes and pipe materials, chamois leather, and other articles.

The annual examinations of the several customs collection districts show that the business in the main has been conducted in accordance with the laws and regulations, and that all moneys received have been properly accounted for.

Under special instructions issued from the Department, agents in making these examinations have recommended larger reductions in the number and compensation of employés than were made during the previous fiscal year, the difference in favor of the present year being \$63,794.19.

Important results have followed the work of special agents who were specially instructed to investigate irregularities in the customs service at the port of New York. Special reports were made by these officers on undervaluations, fraudulent damage allowances, improper drawbacks, and other irregular practices at that port, and their reports and recommendations caused a modification of the regulations governing the payment of drawbacks on exported bags, and the correction of irregularities of administration relating to drawbacks generally, the abolition of the practice of recalling invoices for the purpose of changing the values as originally reported by the appraiser, a change in the method of arriving at the dutiable value of cotton embroideries, and stopped the practice of making allowance for damage without proper examination of the merchandise, thus preventing the payment of improper and excessive damage claims, and made a radical change in the method of conducting reappraisements.

Special attention has been given to invoices of silks consigned by foreign manufacturers to their agents at New York, and invoices of this class of goods have been, as a rule, advanced to the values reported by the silk experts employed at Lyons, France, and Zurich and Horgen, Switzerland.

The consular reports now show a steady decrease in the percentage of undervaluations of this class of goods. This is due, it is believed, to the combined efforts of the consuls under whom the experts are employed and the appraising officers charged with the duty of passing the invoices.

The consul at Zurich reports that for the year ending September 30, 1883, the declared value of silks shipped from his consulate amounted in round figures to \$2,700,000, and that the value of silks shipped during the year ending September 30, 1885, amounted to \$1,800,000, a decrease of \$900,000. While there are other causes which have operated to effect this decrease, he is of the opinion that the falling off is to be attributed largely to the success attending the suppression of undervaluations. As has been repeatedly stated, foreign manufacturers have resorted to undervaluation to maintain their American trade at the expense of the customs revenue.

It is believed that undervaluations of other classes of consigned goods, subject to ad valorem duties, have been to a considerable extent arrested.

The investigations and reports of the special agents on this subject, and the wide publicity given thereto, have no doubt secured excellent results in the interest of the customs revenue. They have stimulated the appraising officers to a more careful examination of the goods under their charge; they have gradually compelled the importers to enter their goods at prices more nearly in accordance with the actual dutiable

value contemplated by the law, and have made evasions of the revenue more difficult for those who are averse to paying honest duties, or who do not hesitate to resort to any device to gain an advantage over competitors in trade. Such efforts on the part of the customs officials, which it is their bounden duty to make, have, however, but partial and temporary effect, and do not cure the evil. It is radical, and is inseparable from the system of ad valorem duties. While there is no doubt that the customs laws might be enforced more equally and vigorously if the barriers to the successful prosecution of fraud erected by the act of 1874 were removed, yet there seems to be no certain cure for undervaluations except the adoption of specific duties.

From the foregoing, it will be seen that the special agents have been usefully and profitably employed during the year.

Attention is respectfully invited to the accompanying table, which shows the business transacted in the several customs collection districts, including receipts and expenses.

I also invite attention to the table showing 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 amendatory thereof.

Very respectfully,

L. G. MARTIN,
Supervising Special Agent.

Hon. DANIEL MANNING,
Secretary of the Treasury, Washington, D. C.

APPENDIX.

A.—STATEMENT showing BUSINESS TRANSACTIONS in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS for the year ended June 30, 1885.

Districts.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Vessels documented.	Duties and tonnage-tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Alaska, (Sitka,) Alaska.....	13	41	16	40	90	24	\$1,237 89	\$3,003 31		\$24,468	\$14,370 65	10	4.78
Albemarle, (Edenton,) N. C.....		309		341		74		904 97			3,018 70	3	3.33
Alexandria, Va.....	18	162	21	142	43	132	225 35	1,313 34		158,940	2,594 54	5	1.97
Annapolis, Md.....						104		875 76			2,204 08	4	2.51
Apalachicola, Fla.....	63	28	66	34	25	63	2,337 48	3,958 17		266,240	2,989 92	3	.75
Aroostook, (Houlton,) Me.....					605		15,010 10	17,533 23			9,018 12	8	.51
Baltimore, Md.....	660	1,581	732	1,748	7,187	1,719	2,023,747 00	2,081,766 51	\$11,270	45,041,634	300,911 80	211	.14
Bangor, Me.....	22		57		1,277	256	50,808 76	54,978 50		176,828	20,397 19	11	.37
Barnstable, Mass.....	27	10	28	14	204	475	222 67	2,764 89			7,416 35	19	2.68
Bath, Me.....	506	89	13	61	495	297	60,281 83	63,511 00		1,320	8,291 68	8	.13
Beaufort, N. C.....	1	18		17	3	96	46 72	1,433 55			3,447 00	4	2.40
Beaufort, S. C.....	60	88	92	55	11	25	8,944 73	9,900 95		795,315	6,074 59	7	.61
Belfast, Me.....	73		84		103	311	1,403 72	3,185 96		11,415	4,443 14	8	1.39
Boston, Mass.....	2,462	728	2,332	898	41,217	1,963	19,610,597 28	19,730,908 12	620,902	61,376,964	699,342 59	606	.025
Brazos, (Brownsville,) Tex.....	14	46	24	70	1,508	3	19,960 06	22,438 70	138,804	673,523	42,428 50	31	1.89
Bridgeton, N. J.....						422		1,916 62			290 00	1	.15
Bristol and Warren, R. I.....						49		209 49			1,569 60	3	7.49
Brunswick, Ga.....	206	300	288	224	9	74	4,856 09	7,600 44	1,570,519		8,600 03	9	1.13
Buffalo Creek, N. Y.....	860	2,892	871	2,910	11,401	254	874,792 98	899,817 41		407,342	52,066 91	40	.057
Burlington, (Trenton,) N. J.....						23		452 17			203 64	2	.45
Cape Vincent, N. Y.....	1,272	514	1,305	432	1,654	78	37,130 64	40,284 98	10,271	201,328	13,998 47	14	.34
Castine, Me.....	6	5	12	1	35	281	186 51	1,021 40			4,987 94	6	4.88
Champlain, (Plattsburg,) N. Y.....	949	81	1,017	813	5,935	273	237,882 70	245,256 67		1,119,963	24,192 13	26	.098
Charleston, S. C.....	231	391	217	210	198	205	37,589 01	47,948 94		18,882,666	24,167 91	19	.50
Cherrystone, (Eastville,) Va.....						594		1,554 86			3,030 40	4	1.94
Chicago, Ill.....	124	10,313	243	10,303	11,796	580	4,134,037 37	4,163,785 17	2,512	2,080,721	154,723 67	103	.037
Corpus Christi, Tex.....	4	54	4	52	1,050	28	30,844 22	35,623 70	268,864	946,000	25,119 65	19	.70
Cuyahoga, (Cleveland,) Ohio.....	354	3,281	431	3,266	838	230	244,574 39	251,355 07	5,536	443,163	21,729 33	19	.086
Delaware, (Wilmington,) Del.....	4	25	11	8	22	210	18,138 65	21,187 95	14,459	276,590	8,603 68	11	.40
Denver, Colo.....					89		35,562 67	35,611 27			3,883 62	3	.10
Detroit, Mich.....	2,618	2,731	2,556	2,811	12,922	211	288,439 57	318,564 99	1,500,642	6,161,434	67,026 89	66	21
Duluth, Minn.....	251	642	260	642	167	29	3,239 49	4,726 91		1,623,778	5,710 19	4	1.20
Dunkirk, N. Y.....	1	21	1	21			8 01	607 64			3,247 20	3	5.34
Eastern, (Crisfield,) Md.....						946		5,789 66			4,116 81	2	.71
Edgartown, Mass.....	47			2		33	191 19	678 28			3,502 40	5	5.16
Erie, Pa.....	16	307	22	302	32	44	4,003 10	5,902 26		3,413	4,926 32	4	.83

REPORT ON THE FINANCES.

Fairfield, (Bridgeport,) Conn.	8	651	5	242	15	208	1,422 32	3,558 46	1,600	2,367 63	2	.66	
Fall River, Mass.	11	660	11	628	36	112	10,952 80	12,726 23		4,353 64	5	.34	
Fernandina, Fla.	18	162	50	148	32	6	1,987 33	2,708 02	25,896	5,169 03	6	1.90	
Frenchman's Bay, (Ellsworth,) Me.	14	10	26		68	313	192 79	1,847 98	5,980	5,362 57	6	2.90	
Galveston, Tex.	157	310	147	307	585	204	152,321 16	160,123 49	222,626	12,677,884	50,189 23	39	.31
Genesee, (Rochester,) N. Y.	603	74	629	101	1,190	21	296,565 87	298,575 83	594,336	26,465 39	22	.088	
Georgetown, D. C.	8	163		4	159	107	20,209 33	22,126 90		5,773 00	4	.26	
Georgetown, S. C.	3	59	15			31	21 15	609 96	31,537	1,843 82	4	2.63	
Gloucester, Mass.	138	33	116	12	1,173	631	2,921 05	7,807 10	624	13,895 66	14	1.77	
Great Egg Harbor, N. J.						151	226 92	1,160 06		2,312 04	4	1.99	
Humboldt, (Eureka,) Cal.	11	15	28	2	5	57	377 29	1,785 11	201,500	3,881 63	2	2.17	
Huron, (Port Huron,) Mich.	953	3,970	939	4,090	8,528	521	66,921 56	85,740 18	770,929	7,662,452	49,317 15	50	.57
Indianapolis, Ind.					220		66,718 37	66,824 62		5,990 00	3	.089	
Kennebunk, Me.		1	2		1	28		143 21		701 85	2	4.90	
Key West, Fla.	246	245	260	189	3,380	140	439,691 92	449,644 88	20,951	267,315	30,833 68	34	.068
Little Egg Harbor, N. J.						67		345 43		1,875 41	4	5.42	
Machias, Me.	7	14	163	4	11	410	167 88	2,144 78	800	54,147	4	2.06	
Marblehead, Mass.	19		23		20	71	736 24	1,041 96		2,562 54	3	2.45	
Miami, (Toledo,) Ohio.	109	1,391	146	1,359	91	63	13,704 15	15,147 80		865,936	3,427 41	5	.22
Michigan, (Grand Haven,) Mich.	91	9,043	92	9,119	63	335	287 00	8,671 58		188,547	9,074 98	15	1.04
Middletown, Conn.		282			391	120	70,161 39	71,968 41		6,550 66	4	.091	
Milwaukee, Wis.	9	8,386	7	8,489	716	432	185,077 57	193,553 30		156,101	12,512 66	12	.064
Minnesota, (St. Vincent,) Minn.	35		35		1,333	43	67,536 06	74,658 83	22,650	1,823,075	27,994 00	21	.37
Mobile, Ala.	151	55	176	37	77	151	10,952 33	16,173 52		3,015,082	21,223 44	22	1.31
Montana, (Fort Benton,) Mont.					1			300 25		1,871 07	1	6.23	
Nantucket, Mass.						14		65 87		666 21	2	10.11	
Natchez, Miss.						4		223 26		506 80	1	2.26	
Newark, N. J.	68	9	71	16	69	145	2,942 19	5,664 00	500	63,890	3,447 87	3	.60
New Bedford, Mass.	51	116	52	9	166	143	48,720 79	50,399 30		33,037	5,733 99	6	.11
Newburyport, Mass.	21	247	24	237	25	43	2,232 21	2,812 54			2,647 93	4	.94
New Haven, Conn.	79	871	26	536	505	313	298,645 84	302,228 61	837	96,799	17,784 92	16	.058
New London, Conn.	18	41	3	124	123	221	18,015 06	21,661 35		8,782	6,113 56	5	.28
Newport, R. I.	13	396	9	468	18	184	1,248 82	2,554 72		554	4,287 59	7	1.67
New York, (New York,) N. Y.	5,875	1,914	5,395	3,075	291,399	4,204	125,249,110 11	126,183,873 57	9,796,534	334,670,539	2,900,178 70	1,512	.022
New York, (Albany,) N. Y.		2			402		352	108,106 37			12,670 03	8	.11
New York, (Poughkeepsie,) N. Y.						162		617 76			321 60	1	.52
New York, (Port Jefferson,) N. Y.						113		519 26			260 25	1	.50
Niagara, (Suspension Bridge,) N. Y.	403	673	396	674	8,168	20	311,739 67	333,688 37	1,146	83,252	51,038 47	42	.15
Norfolk and Portsmouth, Va.	119	1,334	127	1,502	57	503	22,930 10	29,182 81		14,797,181	15,846 92	16	.54
New Orleans, (New Orleans,) La.	763	271	773	225	9,889	549	1,511,483 75	1,562,464 45	721,101	78,390,987	233,879 50	196	.14
New Orleans, (Atlanta, Ga.)							244 38	244 98			1,013 65	2	4.13
New Orleans, (Burlington, Iowa)						56	1 28	1,001 47			546 46	1	.54
New Orleans, (Cairo, Ill.)						23		1,239 12			1,512 76	2	1.22
New Orleans, (Chattanooga, Tenn.)								466 74			594 10	1	1.27
New Orleans, (Cincinnati, Ohio)					2,272	151	774,927 85	783,358 40			36,894 93	22	.047
New Orleans, (Dubuque, Iowa)					9	26	1,266 11	2,129 09			443 55	1	.20

A.—STATEMENT showing BUSINESS TRANSACTED in each of the SEVERAL CUSTOMS COLLECTION DISTRICTS, &c.—Continued.

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Districts.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Vessels docu- mented.	Duties and tonnage-tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average num- ber of persons employed.	Cost to collect \$.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
New Orleans, (Evansville, Ind.).....					2	84	\$4,241 86	\$6,534 35			\$1,377 60	2	Dolls. .21
New Orleans, (Galena, Ill.).....						30		995 96			921 19	2	.92
New Orleans, (Kansas City, Mo.).....					113	13	44,728 28	45,175 05			3,845 70	2	.085
New Orleans, (La Crosse, Wis.).....						51		1,106 08			1,415 98	1	1.28
New Orleans, Louisville, Ky.).....					611	87	105,845 07	109,545 58			12,005 28	8	.10
New Orleans, (Memphis, Tenn.).....					37	94	7,210 92	11,548 12			2,809 59	3	.24
New Orleans, (Nashville, Tenn.).....					11	35	3,210 05	4,084 06			5,582 78	1	.14
New Orleans, (Omaha, Nebr.).....					34	23	9,135 23	9,545 59			1,461 35	2	.15
New Orleans, (Paducah, Ky.).....					2	34	258 25	876 35			438 18	1	.50
New Orleans, (Pittsburgh, Pa.).....					444	199	248,972 87	255,899 76			18,329 95	10	.071
New Orleans, (St. Louis, Mo.).....					2,674	298	1,049,126 18	1,062,360 07			40,299 68	30	.087
New Orleans, (St. Joseph, Mo.).....					31		15,211 37	15,323 49			2,923 54	2	.19
New Orleans, (Wheeling, W. Va.).....					4	225	763 75	5,667 24			1,534 32	3	.27
Oregon, (Astoria,) Oreg.....	46	208	56	188	19	88	52,380 88	54,492 61		\$1,997,313	11,028 45	9	.20
Oswegatchie, (Ogdensburg,) N. Y.....	681	562	670	578	4,083	38	236,488 85	243,341 75		2,731,689	27,273 83	24	.11
Oswego, N. Y.....	1,846	390	1,763	472	2,127	89	674,224 52	686,296 85	\$12,441	1,333,955	29,854 93	25	.043
Familco, (New Berne,) N. C.....	5	308	4		9	143	1,732 10	2,831 80		6,064	5,424 47	10	1.91
Paso del Norte, Texas.....					1,512		42,701 14	46,439 27			31,236 00	18	.67
Passamaquoddy, Me.....	692	12	718	121	1,089	726	33,816 66	39,550 07	58,099	468,275	20,665 69	18	.52
Pearl River, (Shieldsboro,) Miss.....	83	44	110	65	9	158	1,854 63	4,682 10		443,513	8,012 83	7	1.71
Pensacola, Fla.....	330	117	346	134	85	194	18,258 10	22,835 79	58	1,967,275	17,404 68	19	.76
Perth Amboy, N. J.....	33	298	50	53	34	442	52,651 87	57,800 65		91,064	19,667 42	9	.34
Petersburg, Va.....	1	319	5	156	1	9	2 25	360 68		107,749	3,447 09	5	9.55
Philadelphia, Pa.....	1,230	761	1,020	1,275	20,589	1,010	12,415,044 36	12,491,513 35	81,654	38,788,952	428,336 90	283	.034
Plymouth, Mass.....	4	1	4		62	20	23,686 37	23,796 87			2,442 88	4	.10
Portland and Falmouth, Me.....	255	449	412	299	3,745	543	634,052 41	651,736 73	5,129,665	3,855,085	82,190 20	54	.12
Portsmouth, N. H.....	37	1	39	6	83	97	1,013 58	1,800 54		33	8,227 43	8	4.56
Providence, R. I.....	67	628	45	117	722	160	197,589 30	201,977 87		569	28,480 24	19	.14
Puget Sound, Wash.....	965	99	989	77	299	136	27,820 07	47,980 23	1,230,851	1,877,155	29,463 31	20	.61
Richmond, Va.....	30	1,235	96	688	27	98	4,670 36	6,503 76		2,845,172	8,294 85	10	1.27
Saco, Me.....	1		3		1	24	2 64	153 20			704 58	2	4.59
Sag Harbor, N. Y.....						232		744 54			1,322 48	3	1.77
Salem, Mass.....	109	10	107	12	132	68	16,809 56	17,950 33			6,979 51	8	.38
Saluria, (Indianola,) Tex.....		62		4	558	35	36,865 15	37,730 64	31,298	343,936	19,176 96	14	.50
San Diego, Cal.....	31	74	25	2	154	24	5,446 04	5,809 99	765	65,654	6,787 86	4	1.16

REPORT ON THE FINANCES.

Sandusky, Ohio.....	366	1,380	325	1,206	582	99	7,069 10	9,394 45	27,810	5,384 88	9	.57
San Francisco, Cal.....	818	217	880	388	23,926	950	6,641,794 09	6,743,800 87	37,080,583	422,808 81	234	.062
Savannah, Ga.....	292	384	275	362	186	131	46,382 68	53,041 24	20,856,022	21,478 52	19	.40
St. Augustine, Fla.....	2	22	4	1		6	74 47	890 17	2,810	2,189 65	6	2.45
St. John's, (Jacksonville,) Fla.....	20	327	36	296	27	108	514 18	3,253 21	44,161	5,063 88	5	1.55
St. Mark's, (Cedar Keys,) Fla.....	5	20	2	18	1	62	38 09	502 65	918	4,627 17	5	9.20
St. Mary's, Ga.....	2	1	2	2				79 05	9,100	1,830 97	3	23.16
Southern Oregon, (Coos Bay,) Oreg.....	3	1	1	3		25	28 25	438 82		3,205 80	3	7.30
Stonington, Conn.....	4	333	2	332	6	127	667 05	1,515 11	5,013	1,684 39	4	1.11
Superior, (Marquette,) Mich.....	721		664		446	110	5,182 74	8,700 29	39,610	10,764 41	14	1.23
Tappahannock, Va.....		200	1	22		289		988 72	12,300	1,221 00	2	1.23
Teche, (Brashear,) La.....	17	481	5	490	26	124	86 51	1,700 18	2,572	6,036 08	6	3.55
Vicksburg, Miss.....								1,317 70		695 55	3	.52
Vermont, (Burlington,) Vt.....	636		679	5	19,791	31	727,568 18	760,061 05	1,484,891	78,012 67	64	.096
Waldoboro', Me.....	363	14	391	19	387	511	898 42	4,804 25	1,829	7,618 16	7	1.58
Wiscasset, Me.....	1	5	4	13	60	186	28 62	728 59	1,152	3,378 06	4	4.91
Wilmington, Cal.....	35	146	13	167	54	15	45,799 58	47,207 99	96,428	11,651 20	11	.24
Wilmington, N. C.....	156	116	230	63	81	89	24,338 58	28,053 56	4,425,291	13,507 48	13	.48
Willamette, (Portland,) Oreg.....	66	175	113	124	634	124	181,357 01	189,481 42	5,619	33,727 15	22	.17
Yaquina, Oreg.....		42		39	13	7	83,769 16	83,814 46		1,265 30	1	.015
York, Me.....	1					14		28 18		260 46	1	9.24
Yorktown, (Newport News,) Va.....	50	251	169	135	7	259	10,678 23	15,678 84	3,065,685	13,826 89	13	.88
Total.....	30,917	65,748	30,707	64,946	515,643	30,248	181,240,157 30	183,116,808 60	24,369,728	724,611,234	6,688,874 45	4,527
Amount of expenses reported by collectors, as above.....										\$6,688,874 45		
Miscellaneous expenses not included in the above.....										220,346 74		
Total expenses of collecting revenue for year ended June 30, 1885.....										6,918,221 19		

AGGREGATE RECEIPTS and EXPENSES OF COLLECTION for the fiscal years 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, and 1885.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1877.....	\$132,634,029 53	\$6,501,037 57	4.90	1882.....	\$222,559,104 83	\$6,549,595 07	2.94
1878.....	132,024,409 16	5,826,974 32	4.41	1883.....	216,962,210 35	6,867,825 46	3.07
1879.....	138,976,613 79	5,485,779 03	3.94	1884.....	196,935,360 80	6,775,968 41	3.44
1880.....	188,508,630 34	5,995,878 06	3.18	1885.....	183,116,808 60	6,918,221 19	3.77
1881.....	200,079,150 98	6,419,345 20	3.20				

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.

B.—MERCHANDISE TRANSPORTED WITHOUT APPRAISEMENT during the fiscal year ended June 30, 1885, under Act June 10, 1880.

Port of destination.	Packages.	Invoice value.	Estimated duty.
Atlanta, Ga.....	2	\$400 00	\$320 00
Boston, Mass.....	40,810	1,722,518 00	802,157 75
Baltimore, Md.....	7,549	340,984 00	265,638 12
Buffalo, N. Y.....	23,838	462,612 00	241,342 24
Bath, Me.....	64	6,245 00	3,269 56
Cincinnati, Ohio.....	29,107	1,816,049 00	878,081 53
Cleveland, Ohio.....	9,613	442,059 00	236,355 81
Chicago, Ill.....	484,838	9,042,985 00	3,854,732 37
Denver, Colo.....	680	47,897 00	32,722 94
Detroit, Mich.....	9,316	319,688 00	143,817 41
Georgetown, D. C.....	521	88,781 00	22,849 48
Galveston, Tex.....	1,926	44,844 00	20,200 41
Hartford, Conn.....	2,977	197,933 00	66,621 39
Indianapolis, Ind.....	15,343	142,045 00	62,756 81
Kansas City, Mo.....	2,170	82,110 00	38,569 15
Louisville, Ky.....	5,539	189,308 00	113,468 16
Mobile, Ala.....	123	5,333 00	2,416 55
Memphis, Tenn.....	384	13,871 00	6,584 93
Milwaukee, Wis.....	21,160	338,297 00	156,062 26
Middletown, Conn.....	1	163 00	73 35
New Haven, Conn.....	253	21,234 00	12,178 10
New Orleans, La.....	3,635	141,618 00	84,362 97
New York, N. Y.....	57,639	993,439 00	170,151 05
Pittsburgh, Pa.....	67,933	277,306 00	153,407 74
Portland, Me.....	1,480	7,131 00	2,327 81
Portland, Oreg.....	90	10,671 00	7,075 15
Philadelphia, Pa.....	90,875	2,970,531 00	1,528,350 38
Providence, R. I.....	5,361	381,253 00	174,761 29
Port Huron, Mich.....	39,744	364,335 00	3,945 20
Richmond, Va.....	9	2,853 00	1,232 10
Rochester, N. Y.....	3,313	325,402 00	175,044 33
Savannah, Ga.....	1,378	18,412 00	13,540 49
San Francisco, Cal.....	47,700	2,791,268 00	1,581,272 27
St. Louis, Mo.....	138,370	2,022,027 00	808,851 18
St. Paul, Minn.....	7,604	184,849 00	65,990 47
St. Joseph, Mo.....	760	22,966 00	11,417 30
Toledo, Ohio.....	231	19,604 00	7,986 24
Wilmington, Del.....	192	1,872 00	585 05
• Total.....	1,122,528	25,860,893 00	11,751,109 34

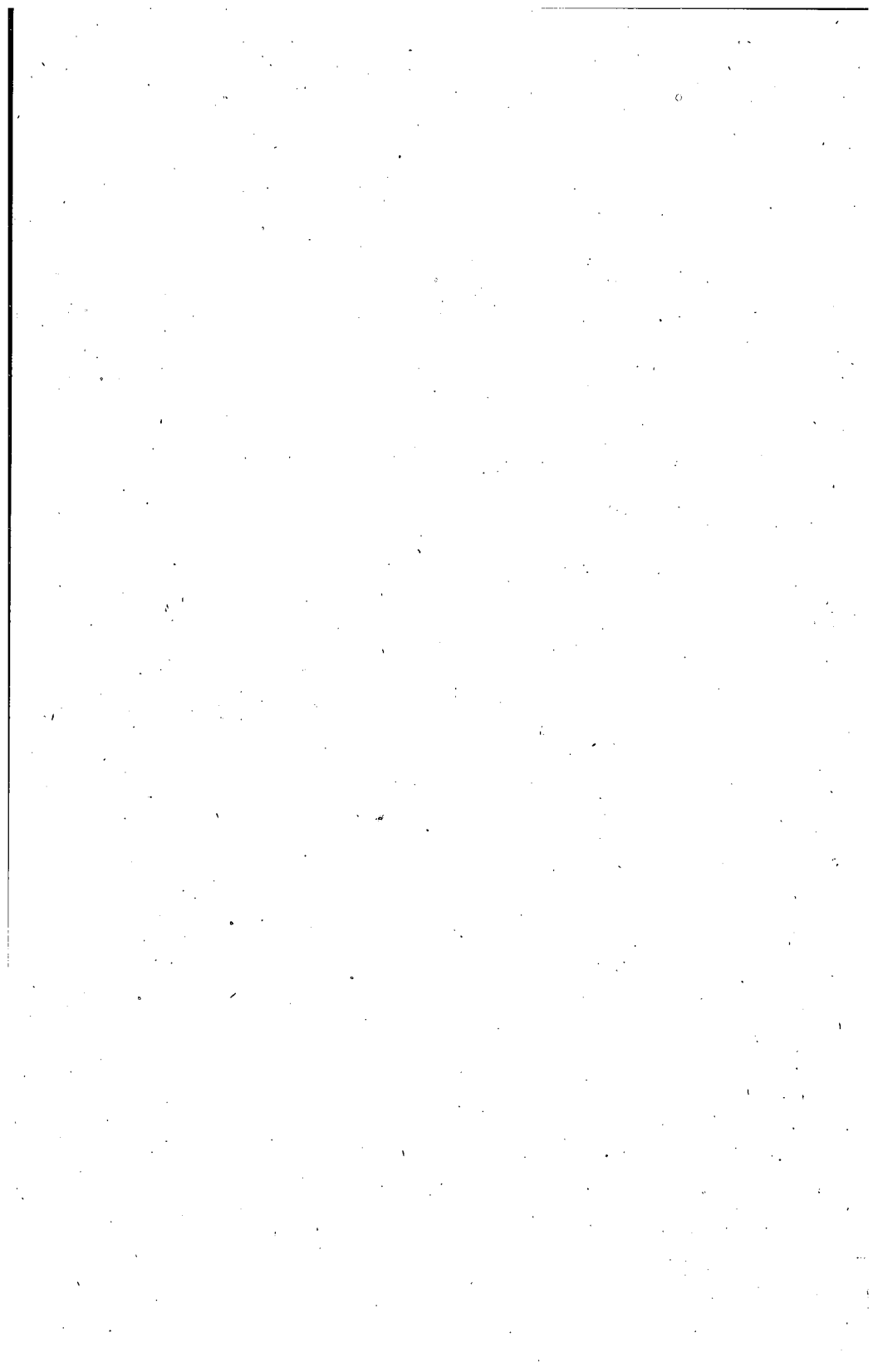
The merchandise above referred to was forwarded from the following-named ports of first arrival:

Port of importation.	Packages.	Invoice value.	Estimated duty.
Boston, Mass.....	13,649	\$331,046 00	\$138,704 44
Baltimore, Md.....	11,581	416,448 00	184,870 58
Chicago, Ill.....	3,337	23,945 00	5,571 78
Detroit, Mich.....	3,632	37,804 00	10,165 87
New York, N. Y.....	387,568	16,842,608 00	8,906,938 29
New Orleans, La.....	89,918	1,523,485 00	722,096 66
Philadelphia, Pa.....	156,337	2,771,011 00	1,211,636 05
Port Huron, Mich.....	19,566	134,609 00	58,172 71
Portland, Me.....	205,683	753,408 00	264,572 00
San Francisco, Cal.....	231,257	3,026,529 00	248,380 96
Total.....	1,122,528	25,860,893 00	11,751,109 34

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

Year.	Packages.	Invoice value.	Estimated duty
1879.....	249,811	\$8,745,663 00	\$4,284,880 54
1880.....	329,886	13,125,758 00	6,169,710 85
1881.....	353,901	14,519,474 00	6,604,447 26
1882.....	539,183	21,440,540 00	10,186,940 14
1883.....	1,120,619	26,283,922 00	12,225,630 46
1884.....	1,423,262	27,896,567 00	12,323,879 82
1885.....	1,122,528	25,860,893 00	11,751,109 34

REPORT OF COMMISSIONER OF INTERNAL REVENUE.



REPORT

OF

THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., November 1, 1885.

SIR: In compliance with your letter of August 4, 1885, I have the honor to submit the annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1885, with certain additional information concerning the work of the Bureau during the months of July, August, and September of the current fiscal year.

In the appendix to the bound volume of this report will be found carefully prepared tables, 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, 1885.

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 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, 1885.

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, 1864, to June 30, 1885.

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, 1885.

Table E, showing the receipts in the United States from each specific source of revenue now taxable, by fiscal years, from September 1, 1862, to June 30, 1885.

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, 1885.

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, 1885.

Table H, showing the receipts from special taxes in the several States and Territories for the special-tax year ended April 30, 1885.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1885.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885.

COLLECTIONS FOR PRESENT FISCAL YEAR.

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

It was estimated that the receipts for the fiscal year ended June 30, 1885, would reach the same figures, but it is found they fall \$2,578,878.93 short of that sum.

This deficit resulted from the extension of time granted under the opinion of the Attorney-General, as announced December 24, 1884, by which owners of distilled spirits in bond, upon which the tax was due or would have shortly accrued, were allowed seven months in which to export the same.

It appears that there are now about 7,000,000 gallons distilled spirits abroad, which, to find a market, will have to be reimported. This, with more than 10,000,000 gallons that had, on June 30 last, been in bond for three years, or longer under the seven months' extension, affords ample margin for assuming that the receipts for the current fiscal year will aggregate at least \$115,000,000.

COMPARATIVE RECEIPTS FOR THE LAST FOUR FISCAL YEARS.

The total receipts from all sources of internal-revenue taxation for the fiscal year ended June 30, 1885, were \$112,421,121.07, as compared with \$121,590,039.83 for the year 1884, \$144,553,344.86 for the year 1883, and \$146,523,273.72 for the year 1882.

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

INTERNAL REVENUE RECEIPTS DURING LAST TWO FISCAL YEARS.

COMPARATIVE STATEMENT showing the RECEIPTS from the SEVERAL OBJECTS of INTERNAL TAXATION in the UNITED STATES during the fiscal years ended June 30, 1884 and 1885.

Objects of taxation.	Receipts during fiscal years ended June 30—		Increase.	Decrease.
	1884.	1885.		
SPIRITS.				
Spirits distilled from apples, grapes, or peaches	\$1,023,350 85	\$1,321,897 58	\$298,546 73	
Spirits distilled from grain and other materials	70,631,860 48	60,920,324 39		\$9,711,536 09
Rectifiers (special tax)	183,872 92	167,930 23		15,942 69
Retail liquor dealers (special tax)	4,597,139 33	4,641,783 99	44,644 66	
Wholesale liquor dealers (special tax)	448,840 51	415,503 49		33,337 02
Manufacturers of stills (special tax)	1,241 67	1,194 20		47 47
Stills or worms manufactured (special tax)	2,920 00	2,665 45		254 55
Stamps for distilled spirits intended for export	16,159 50	39,909 30	23,749 80	
Total	76,905,385 26	67,511,208 63		9,394,176 63
TOBACCO.				
Cigars and cheroots	10,368,805 27	10,077,287 50		291,517 77
Cigarettes	454,409 01	529,535 88	75,126 87	
Snuff	448,211 58	508,943 52	60,731 94	
Tobacco, chewing and smoking	13,488,047 41	13,953,410 31	465,362 90	
Dealers in leaf tobacco (special tax)	48,595 82	53,352 87	4,757 05	
Dealers in manufactured tobacco (special tax)	1,136,786 20	1,159,897 78	23,111 58	
Manufacturers of tobacco (special tax)	5,117 49	5,320 25	202 76	
Manufacturers of cigars (special tax)	97,962 19	105,139 81	7,177 62	
Peddlers of tobacco (special tax)	14,465 01	14,290 56		264 45
Total	26,062,399 98	26,407,088 48	344,688 50	
FERMENTED LIQUORS.				
Ale, beer, lager-beer, and porter	17,573,722 88	17,747,006 11	173,283 23	
Brewers (special tax)	187,988 82	183,561 67		4,427 15
Dealers in malt liquors (special tax)	323,242 41	300,214 25		23,028 16
Total	18,084,954 11	18,230,782 03	145,827 92	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation other than national, and banks, bankers, and other parties liable on amount of notes of any person, State bank, or State banking association, or of any town, city, or municipal corporation, paid out by them	441 84	25,000 00	24,558 16	
Total	441 84	25,000 00	24,558 16	
MISCELLANEOUS.				
Collections not otherwise provided for	247,714 52	24,360 74		223,353 78
Penalties	289,144 12	222,681 19		66,462 93
Total	536,858 64	247,041 93		289,816 71
Aggregate receipts	121,590,039 83	112,421,121 07		9,168,918 76

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.
	1884.	1885.		
Number of gallons of spirits distilled from apples, peaches, or grapes	1, 137, 056	1, 468, 775	331, 719	.....
Number of gallons of spirits distilled from grain, molasses, and other materials	78, 479, 845	67, 689, 250	.....	10, 790, 595
Number of cigars	3, 455, 619, 017	3, 358, 972, 633	.....	96, 646, 384
Number of cigarettes	908, 090, 723	1, 058, 749, 238	150, 658, 515	.....
Number of pounds of snuff	5, 602, 645	6, 361, 794	759, 149	.....
Number of pounds of tobacco	168, 593, 419	174, 415, 619	5, 822, 200	.....
Number of barrels of fermented liquors ..	18, 998, 619	19, 185, 953	187, 334	.....
* * * * *				

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.

RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING the AGGREGATE COLLECTIONS of INTERNAL REVENUE, by STATES and TERRITORIES, during the fiscal year ended June 30, 1885.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama	\$73, 315 34	Nevada (e)	\$55, 938 66
Arkansas	87, 292 48	New Hampshire	383, 478 83
California	2, 618, 160 13	New Jersey	3, 661, 358 75
Colorado (a)	195, 194 89	New Mexico (f)	66, 969 85
Connecticut	412, 626 19	New York	13, 823, 644 60
Delaware (b)	244, 184 44	North Carolina	1, 686, 828 35
Florida	218, 837 09	Ohio	12, 565, 516 62
Georgia	316, 441 40	Oregon (g)	119, 723 07
Illinois	23, 075, 864 61	Pennsylvania	7, 371, 209 62
Indiana	4, 031, 866 00	Rhode Island	127, 587 62
Iowa	2, 222, 059 15	South Carolina	94, 518 23
Kansas	170, 203 02	Tennessee	1, 057, 189 43
Kentucky	14, 842, 475 44	Texas	181, 829 61
Louisiana	538, 814 89	Vermont	29, 889 83
Maine	53, 950 16	Virginia	3, 052, 639 72
Maryland	2, 774, 384 20	West Virginia	543, 188 59
Massachusetts	2, 287, 453 96	Wisconsin	3, 033, 017 78
Michigan	1, 528, 155 16	Total by States and Territories.	112, 419, 490 58
Minnesota	492, 704 97	Cash receipts from sale of adhesive stamps	1, 630 49
Mississippi	47, 951 13	Aggregate receipts	112, 421, 121 07
Missouri	6, 276, 165 85		
Montana (c)	90, 565 20		
Nebraska (d)	1, 971, 296 12		

(a) Including the Territory of Wyoming.

(b) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.

(c) Including the Territory of Idaho.

(d) Including the Territory of Dakota.

(e) Including the Territory of Utah.

(f) Including the Territory of Arizona.

(g) Including the Territory of Washington.

RECEIPTS FOR 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 ending June 30, 1885 and 1886; 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 year—		Increase.	Decrease.
	1885.	1886.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes	\$158,866 32	\$173,643 21	\$14,776 89	
Spirits distilled from materials other than apples, peaches, or grapes	15,971,944 60	15,354,629 61		\$617,314 99
Wine made in imitation of champagne, &c.				
Rectifiers (special tax)	6,017 35	8,229 19	2,211 84	
Dealers, retail liquor (special tax)	275,491 61	294,142 33	18,650 72	
Dealers, wholesale liquor (special tax)	15,404 20	16,700 03	1,295 83	
Manufacturers of stills, and stills and worms manufactured (special tax)	1,064 17	1,453 33	389 16	
Stamps for distilled spirits intended for export	6,364 50	6,217 10		147 40
Total	16,435,152 75	15,855,014 80		580,137 95
TOBACCO.				
Cigars and cheroots	2,785,639 06	2,770,636 40		15,002 66
Cigarettes	130,111 65	155,708 80	25,597 15	
Manufacturers of cigars (special tax)	4,530 03	4,585 50	55 47	
Snuff of all descriptions	128,595 70	116,718 67		11,877 03
Tobacco, manufactured, of all descriptions	3,524,656 34	3,966,742 91	442,086 57	
Dealers in leaf tobacco, not over 25,000 pounds (special tax)	427 92	582 22	154 30	
Dealers in leaf tobacco (special tax)	1,473 18	2,624 60	1,151 42	
Retail dealers in leaf tobacco (special tax)				
Dealers in manufactured tobacco (special tax)	91,407 71	94,436 77	3,029 06	
Manufacturers of tobacco (special tax)	252 00	292 50	40 50	
Peddlers of tobacco (special tax)	1,398 00	1,631 95	233 95	
Total	6,668,491 59	7,113,960 32	445,468 73	
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on.	5,464,697 09	5,614,759 33	150,062 24	
Brewers (special tax)	4,289 61	4,762 52	472 91	
Dealers in malt liquors (special tax)	30,932 78	34,639 97	3,707 19	
Total	5,499,919 48	5,654,161 82	154,242 24	
BANKS, BANKERS, ETC.				
Bank circulation				
Notes of persons, State banks, towns, cities, &c., paid out				
Total				
MISCELLANEOUS.				
Penalties	39,039 74	28,781 17		10,258 57
Collections not otherwise herein provided for	4,279 40	18,831 03	14,551 63	
Total	43,319 14	47,612 20	4,293 06	
Aggregate receipts	28,646,882 96	28,670,749 14	23,866 18	

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	\$1,780,289 32
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses	1,963,527 41
For stamps, paper, and dies	392,634 60
For expenses of detecting and punishing violations of internal-revenue laws	34,387 29
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue	284,591 65
Total	4,455,430 27

As compared with the total cost of collection for the year 1884 of \$5,076,914.31. The total expenses of the service (including the expenses of this office) will be found in final adjustment to be about 3.9 per cent. of the amount collected.

GENERAL CONDITION OF THE SERVICE.

I am pleased to report that the general condition of the service appears to be good, and that the collectors and their subordinates show commendable zeal in the performance of their duties.

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 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	\$3,596 03
Telegraphing on public business	590 55
Locks for distilleries	1,361 16
Hydrometers for use in gauging spirits	5,711 96
Gauging rods	13 00
Internal Revenue Record for internal-revenue officers	2,401 57
Stationery for internal-revenue officers	13,436 23
Compensation of United States attorneys in internal-revenue cases, allowed under sections 827 and 838, Revised Statutes	1,275 00
Federal reporter	10 00
Traveling expenses of clerks, &c., under special orders of the Department ..	189 96
Expenses of seizures and sales by collectors	582 40
Rent of offices leased by the Secretary of the Treasury for internal-revenue officers, second district of New York	5,000 00
Total	34,167 86

The miscellaneous expenses of the Bureau for the fiscal year ended June 30, 1884, aggregated \$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.

Twenty revenue agents have been employed during the last fiscal year—one as chief of division in this office, thirteen in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and three in assisting agents in charge of divisions, and on special duty.

EXPENSES OF REVENUE AGENTS.

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

Aggregate salary of agents.....	\$50,744 00
Aggregate amount for traveling expenses.....	26,064 37
Stationery furnished agents.....	160 07
Transportation over Pacific Railroads.....	627 75
Total.....	77,596 19

WORK OF REVENUE AGENTS.

Six hundred and twenty-four violations of internal-revenue law have been reported by revenue agents during the year, 234 persons have been arrested on their information, property to the value of \$171,052.82 has been reported by them for seizure, and \$52,869.78 for assessments for unpaid taxes and penalties. Two hundred and seven examinations of the accounts of collectors have been made, and the condition of the offices reported upon by agents, and transfer of sixty-six collectors' offices under new bond, consolidation of districts, and new appointments have been made under their supervision.

ILLICIT STILLS SEIZED.

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

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employes killed.	Officers or employes wounded.
Alabama.....	4	0	5	0	0
Arkansas.....	1	1	3	0	0
Fourth California.....	1	0	1	0	0
Georgia.....	37	50	612	0	0
Third Iowa.....	0	0	2	0	0
Fourth Iowa.....	0	1	1	0	0
Second Kentucky.....	1	1	0	0	0
Fifth Kentucky.....	0	1	0	0	0
Sixth Kentucky.....	1	0	1	0	0
Eighth Kentucky.....	7	0	0	0	0

Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Officers or employes killed.	Officers or employes wounded.
Louisiana	1	0	0	0	0
Third Massachusetts	1	0	1	0	0
Tenth Massachusetts	0	1	0	0	0
First New York	1	1	0	0	0
Third New York	2	0	4	0	0
Fourth North Carolina	26	2	1	0	0
Fifth North Carolina	3	4	2	0	0
Sixth North Carolina	51	4	0	0	0
Twenty-third Pennsylvania	4	0	1	0	0
South Carolina	0	3	2	0	0
Second Tennessee	10	0	6	0	0
Fifth Tennessee	12	0	12	1	0
Fourth Texas	0	1	3	0	0
Fourth Virginia	9	3	9	0	0
Sixth Virginia	0	1	1	0	0
West Virginia	2	0	1	0	0
Third Wisconsin	1	0	1	0	0
Total	175	74	669	1	0

STILLS SEIZED and CASUALTIES to OFFICERS and EMPLOYÉS for the last seven years.

	1878.	1879.	1880.	1881.	1882.	1883.	1884.
Stills seized	1,024	1,319	969	756	464	397	245
Officers and employes killed	8	7	3	1	4	1	1
Officers and employes wounded	17	19	7	9	1	0	0

ORDNANCE STORES.

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

Name.	District.	Spring-field rifles.	Spring-field carbines.	Cartridge boxes.	Waist-belts and plates.	Arm chests.
S. C. Thompson	Florida		4	6	6	
H. C. Minor	Louisiana		6	6	6	1
Thomas C. Crenshaw, jr	Georgia		63	27	27	3
E. W. Booker	Alabama		10			
Clement Dowd	Sixth North Carolina	8	8	8	9	2
John T. Hillsman	Fifth Tennessee	3	2			
George M. Helms	Fourth Virginia		22	1	6	1
T. S. Bronston	Eighth Kentucky		7			
W. H. Yarborough	Fourth North Carolina		8			
D. F. Bradley	South Carolina		12		11	1
Nathan Gregg	Second Tennessee		10			
John T. McGraw	West Virginia		6			
Total		11	158	56	65	8

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATIONS OF LAW.

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 1885.

Names.	District.	Amount.
Barker, P. D.	Alabama.	\$2 65
Brayton, E. M.	South Carolina.	62 00
Burdette, J. W.	Fourth Iowa.	18 40
Cooper, H. M.	Arkansas.	353 70
Cox, Atilla.	Fifth Kentucky.	28 00
Crenshaw, jr., T. C.	Georgia.	298 70
Duval, I. H.	West Virginia.	21 50
Farley, J. H.	Eighteenth Ohio.	11 25
Harvey, J. D.	First Illinois.	35 00
Hughes, A. M.	Fifth Tennessee.	144 00
Jackson, S. M.	Twenty-third Pennsylvania.	63 15
Johnson, W. H.	Georgia.	447 00
Landram, W. J.	Eighth Kentucky.	188 00
McJormick, S. P.	West Virginia.	64 00
Melton, James M.	Second Tennessee.	242 00
Raulston, J. B.	Fourth Virginia.	28 00
Tinker, E. R.	Tenth Massachusetts.	90 35
Young, I. J.	Fourth North Carolina.	258 45
Total		2,356 15

AMOUNT EXPENDED through REVENUE AGENTS.

Names.	Amount.	Names.	Amount.
Brooks, A. H.	\$7,819 88	Neustadt, F. S.	\$15 30
Clark, A. H.	1,788 96	Phelps, John S.	234 90
Clemen, Gustav.	412 21	Plummer, Stanley.	619 32
Chapman, W. H.	1,607 26	Powers, Thomas.	34 90
Donelson, E. V.	1,934 09	Thrasher, L. A.	1,214 50
Grimeson, T. J.	154 08	Voyles, D. W.	1,892 41
Hale, J. H.	2,925 18	Webster, E. D.	1,882 96
Kellogg, Horace.	270 75	Wilson, George W.	5,462 79
Lofland, John.	630 53	Total	29,908 02
McLeer, Edward.	1,008 00		

RECAPITULATION.

Amount expended by collectors	\$2,356 15
Amount expended by revenue agents.	29,908 02
Amount expended for rewards under circular 99	1,881 53
Amount expended for rewards under circular March 10, 1875	56 00
Amount expended for miscellaneous purposes	191 59
Total	34,387 29

AMOUNTS EXPENDED from APPROPRIATIONS NOT BEFORE REPORTED.

Name, &c.	District.	Amount.
1884.		
Lewis Buckner, collector	Fifth Kentucky	\$20 00
James Armstrong, collector.	Twenty-first New York	13 50
W. H. Johnson, collector	Georgia	84 00
Reward claims under circular 99		77 00
Total		194 50
1883.		
T. J. Grimeson, revenue agent.		88 00
Reward claims under circular 99		50 00
Total		332 50

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

INCREASE OF NUMBER OF REVENUE AGENTS.

The act of Congress making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ended June 30, 1885, reduced the number of agents from thirty-five to twenty, and no greater number can now be lawfully employed.

No officers connected with the internal-revenue service are more useful than experienced, intelligent, and efficient agents. They necessarily become the assistants of the Commissioner. Upon them he is obliged to rely for information as to the efficiency and fidelity of the local officers and the general condition of the service in every collection district. Their duties are multitudinous and important; the operations of this branch of the service cover every portion of the country, and experience has demonstrated that to discover and prevent frauds, to secure the faithful collection of the revenue and an equitable and proper enforcement of the laws, the whole territory must be frequently and carefully canvassed and policed by agents. Nearly all of the more important violations of law are discovered and reported by the agents.

The present number, in my opinion, is insufficient for the work required of them. At least *four* are absolutely necessary for the examination of collectors' accounts, *three* are constantly required for investigations and examinations which cannot be made by local officers and for other special duties. This leaves but *thirteen* available for the discovery and prevention of fraud and for general work all over the country.

OFFERS IN COMPROMISE.

The following statement shows the number of offers received and accepted in compromise cases for the fiscal year ended June 30, 1885, with amount of tax, assessed penalty, and specific penalty accepted, as provided under section 3229, Revised Statutes:

Months.	Offers received.	Offers accepted.	Amount of tax.	Amount of assessed and assessable penalty.	Amount of specific penalty.	Total.
1884.						
July.....	29	28	\$255 2		\$835 15	\$1,090 40
August.....	36	37	8 33	\$4 17	991 40	1,003 90
September.....	32	17	277 28	88 64	1,949 69	2,315 01
October.....	38	44	412 06	5 25	726 50	1,143 81
November.....	21	35	546 33	3 00	515 92	1,065 25
December.....	35	42	758 26	13 70	4,844 67	5,616 63
1885.						
January.....	33	34	3,557 15	26 10	3,103 58	6,686 83
February.....	45	25	312 10		1,755 00	2,067 10
March.....	34	44	7,727 62	22 91	6,076 60	13,827 13
April.....	32	38	25,277 50		1,830 00	27,107 50
May.....	25	37	164 10		707 60	871 70
June.....	41	32	19,495 13	23 96	3,626 20	23,145 29
Total.....	401	413	58,791 11	187 73	26,962 31	85,941 15

STATEMENT of CASES COMPROMISED under section 3229 Revised Statutes, for the quarter ending September 30, 1885.

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

First quarter.	Compromise cases.		Tax.	Assessable penalty.	Specific penalty.	Total.
	Received.	Accepted.				
1885.						
July	22	26	\$52 20		\$597 80	\$650 00
August	32	31	10, 251 48	\$126 67	7, 813 99	18, 192 14
September	31	7	2 50		1, 455 00	1, 457 50
Total	85	64	10, 306 18	126 67	9, 866 79	20, 299 64

ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1885, were as follows:

Articles.	Quantity.	Value.
Distilled spirits.....	gallons..	39, 206
Tobacco	pounds..	10, 646
Cigars	number..	621, 940
Miscellaneous property		
Total		204, 804 41

ABSTRACT of SEIZURES of PROPERTY for VIOLATIONS of INTERNAL-REVENUE LAWS for the quarter ending September 30, 1885.

States and Territories.	Distilled spirits.		Cigars.		Tobacco.		Miscellaneous property.
	Gallons.	Value.	Number.	Value.	Pounds.	Value.	Value.
Alabama	114	\$152 00			72	\$37 00	\$423 00
Arkansas							25 00
California	4, 003	6, 917 00	14, 325	\$330 00			2, 837 00
Georgia	13	23 00					1, 530 00
Illinois			7, 000	91 00			
Kentucky							586 00
Maine							17 00
Maryland	*1, 000	1, 300 00					22 00
Michigan	100	100 00			8	2 51	100 00
Mississippi	6	4 00					65 00
Nevada							400 00
New Jersey	20	18 00	209	2 00			
New Mexico							1 00
New York	161	16 00	2, 450	25 00			2, 015 00
North Carolina	89	106 00					1, 195 00
Ohio	4, 326	5, 000 00	550	6 00			61 00
Oregon							416 00
Pennsylvania	120	90 00	9, 300	125 00			16, 442 00
Tennessee					271	55 11	625 00
Virginia							150 00
West Virginia	155	147 05					45 00
Wisconsin							202 00
Total	10, 107	13, 873 05	33, 834	579 00	351	94 62	27, 157 00

* 22 packages.

The following is an abstract of reports of district attorneys for the fiscal year 1884-'85 of internal-revenue suits pending, commenced, and disposed of:

	Number of criminal actions.	Number of civil actions in <i>per- sonam</i> .	Number of actions in <i>rem</i> .	Total.
Suits pending July 1, 1884.....	2,490	354	60	2,904
Suits commenced during fiscal year 1885.....	4,488	252	28	4,768
Total	6,978	606	88	7,672
Suits decided in favor of United States:				
Judgments and costs paid.....	445	46	17	508
Judgments and costs not paid	2,185	72	.....	2,257
Total	2,630	118	17	2,765
Suits settled by compromise.....	188	25	22	235
Suits decided against the United States	703	55	4	762
Suits dismissed, abandoned, consolidated, &c.....	1,373	79	8	1,460
Total suits disposed of.....	4,894	277	51	5,222
Suits pending July 1, 1885	2,084	329	37	2,450
Suits wherein sentence is suspended	729	.....	.....	729

	Fines, &c.	Principal.	Costs.	Total.
Amount of judgments recovered and costs taxed in criminal actions	\$126,388 92	.....	\$126,387 59	\$252,776 51
Amount of judgments recovered and costs taxed in civil actions <i>in personam</i>.....	.....	\$185,515 04	6,265 31	191,780 35
Amount of judgments recovered and costs taxed in actions <i>in rem</i>.....	.....	11,855 09	2,339 40	14,194 49
Amount paid to collectors in criminal actions	25,345 48	.....	30,453 52	55,799 00
Amount paid to collectors in civil actions <i>in personam</i>.....	.....	130,969 90	3,580 60	134,550 50
Amount paid to collectors in actions <i>in rem</i> .....	.....	14,458 33	1,675 04	16,133 37

ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1887, as follows:

For salaries and expenses of collectors	\$1,800,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses.....	2,100,000
For dies, paper, and stamps	410,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection	50,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue	259,190
Total	4,619,190

SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors for the fiscal year ending June 30, 1886, 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.

On account of the limited force of revenue agents, and the number of transfers of collectors' offices required to be made during the last fiscal year, the examinations of collectors' offices were not made as frequently as the good of the service demanded.

From reports made by revenue agents in charge of this part of the work, however, it appears that the collectors' offices throughout the country are generally in good condition.

OFFICIAL FORCE.

The force connected with this bureau during the fiscal year which ended June 30, 1885, in the various districts throughout the United States, as reorganized under the Executive order of June 25, 1883, as modified, was 85 collectors, who received per annum salaries as follows ;

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

There were also employed during the year 963 deputy collectors, who received per annum salaries as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
22	\$2,000	145	\$1,200	13	\$500
11	1,900	137	1,100	1	450
34	1,800	3	1,050	2	425
1	1,750	1	1,025	6	400
10	1,700	133	1,000	2	360
31	1,600	6	950	25	300
2	1,550	59	900	3	250
55	1,500	4	850	1	240
8	1,450	24	800	12	200
127	1,400	1	750	7	150
2	1,350	15	700	3	120
35	1,300	1	660	2	100
4	1,250	14	600	1	60

Also 189 clerks, who received per annum salaries as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	32	\$1,200	2	\$720
2	1,600	9	1,150	8	700
3	1,500	10	1,100	2	650
9	1,400	30	1,000	18	600
1	1,350	33	900	1	500
4	1,300	16	800	2	300
1	1,250	5	750		

Also 24 porters, messengers, or janitors, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	\$600	3	\$360	1	\$120
2	500	5	300	3	100
1	480	2	200	2	75
1	450				

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.	Number.	Salary.
29	\$4,500	2	\$3,750	4	\$2,875
1	4,375	3	3,625	11	2,750
2	4,250	3	3,500	1	2,625
2	4,125	2	3,375	4	2,500
5	4,000	2	3,250	1	2,250
1	3,875	11	3,000	1	2,125

There are also now employed 932 deputy collectors, who receive per annum salaries, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
21	\$2,000	127	\$1,100	1	\$450
11	1,900	2	1,050	1	425
33	1,800	1	1,025	7	400
1	1,750	131	1,000	2	360
10	1,700	6	950	29	300
32	1,600	53	900	3	250
2	1,550	4	850	1	240
54	1,500	23	800	11	200
8	1,450	16	700	5	150
129	1,400	1	660	3	120
1	1,350	14	600	2	100
32	1,300	8	500	2	75
4	1,250	2	480	1	60
138	1,200				

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

Number.	Salary.	Number.	Salary.	Number.	Salary.
1	\$1,800	32	\$1,200	1	\$720
2	1,600	9	1,150	9	700
3	1,500	9	1,100	2	650
9	1,400	28	1,000	13	600
1	1,350	31	900	1	500
4	1,300	17	800	2	300
1	1,250	5	750		

Also, 28 porters, messengers or janitors, as follows :

Number.	Salary.	Number.	Salary.	Number.	Salary.
4	\$600	3	\$360	4	\$100
2	500	8	300	2	75
1	480	2	200		
1	450	1	120		

STOREKEEPERS, GAUGERS, ETC.

There are also employed 620 gaugers who receive fees not to exceed \$5 per diem ; 572 storekeepers and gaugers and 445 storekeepers whose pay does not exceed \$4 per diem ; 37 tobacco inspectors who receive fees to be paid by the manufacturers, and 3 distillery surveyors. All the foregoing officers are paid only when actually employed.

Reductions in the number of this class of officers during the fiscal year ended June 30, 1885, were made as follows :

Gaugers	180
Storekeepers and gaugers	532
Storekeepers	214
Total reduction	926

The appropriation bill for the fiscal year ending June 30, 1886, 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.

The pay of those assigned to larger distilleries has been fixed according to the following scale :

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.

CONDITION OF THE OFFICE.

Although there has been a considerable reduction in the number of persons employed in this Bureau, twenty-eight clerks having been recently dropped from the rolls, the work of the office which is steadily increasing, is in good shape and progressing in a satisfactory manner.

The officers, clerks, and employes connected with the Bureau have generally performed the duties imposed upon them faithfully and efficiently.

REPORT OF WORK PERFORMED.

The work performed by the different divisions of the office during the fiscal year ended June 30, 1885, is shown by the following statement :

DIVISION OF LAW.

Offers in compromise briefed	408
Opinions prepared	396
Offers in compromise acted upon	412
Reward claims acted upon	46
Reports of suits and prosecutions	4,768

Claims for surplus proceeds of lands sold for direct taxes examined and disposed of	147
Amount paid in settlement of direct-tax claims	\$20,693.89
Claims for return of purchase money examined and acted upon	18
Claims for refund of interest illegally collected under the direct-tax laws examined and disposed of	289
Amount of interest refunded	\$4,619.26
Claims for abatement of taxes disposed of	4,688
Orders for abatement of taxes issued	749
Amount of abatement claims allowed (uncollectible)	\$103,946.88
Amount of abatement claims allowed (erroneous assessment)	\$4,619,834.50
Amount of abatement claims rejected (uncollectible)	\$28,748.69
Amount of abatement claims rejected (assessment claimed to be erroneous)	\$1,275,945.91
Claims for refunding of taxes disposed of	438
Amount of refunding claims allowed	\$83,306.84
Amount of refunding claims rejected	\$204,811.08
Number of rebate claims disposed of	99
Amount of rebate claims disposed of	\$5,376.46

DIVISION OF DISTILLED SPIRITS.

Returns and reports relating to distilled spirits examined and disposed of	237,555
Returns and reports relating to fermented liquors, examined and disposed of	27,349
Computations of capacities of distilleries made, and data for assessment furnished	16,206
Locks examined and issued	1,571
Hydrometer sets, stems, cups and thermometers, tested and issued	1,714
Gauging-rods examined and issued	26
Wantage-rods examined and issued	32

DIVISION OF TOBACCO.

Reports relating to tobacco examined and disposed of	1,079
Reports relating to cigars examined and disposed of	22,313
Abatement and refunding claims audited	60

DIVISION OF STAMPS.

Sheets of stamps received from Bureau of Engraving and Printing and counted	25,693,600
Collectors' orders and requisitions filled	3,450
Packages of stamps mailed	29,671
Brewers' permits issued	112,800
Books of stamps returned by collectors received and counted	45,197
Stamps and coupons returned by collectors received and counted	47,474,745
Stubs examined	12,781,547
Books of stamps and coupons referred to Fifth Auditor	28,617
Claims for redemption of stamps received and examined	2,028
Claims for redemption of stamps allowed and referred to Fifth Auditor	1,808
Claims for redemption of stamps rejected	1,527
Number of notifications of rejection and packages of stamps returned	1,527
Claims on Forms 66 and 66A examined and allowed	1,759
Tax-paid and special-tax stamps examined and checked on claims 66 and 66A	231,252
Stamps for which allowance has been made, counted	4,857,680
Packages of check stamps canceled and returned	144
Stamps canceled and returned	286,889
Reports examined and disposed of	29,112
Statements of accounts made	248
Names of persons copied as appearing liable to assessment	30,297
Names of persons copied and reported for assessment	16,944
Packages received by express recorded and distributed	322
Packages received by registered mail recorded and distributed	4,971
Value of stamps received from Bureau of Engraving and Printing	\$127,387,771.98
Value of stamps issued to collectors	\$123,388,856.24

Value of stamps destroyed	\$1,832,574 98
Value of stamps forwarded to Fifth Auditor as vouchers in collectors' accounts	\$11,910,488 65
Value of claims for redemption of stamps allowed	\$116,631 89
Value of claims on Forms 66 and 66A allowed	\$7,865,556 58
Value of check stamps canceled and returned	\$5,737 78
Value of check stamps destroyed	\$37,560 82
Value of check stamps rejected and returned	\$11,997 01

DIVISION OF ASSESSMENTS.

Reports relating to assessments examined and disposed of	14,358
Reports relating to bonded accounts examined and disposed of	306,875
Reports and vouchers relating to exportations examined and disposed of	349,872
Claims for drawback disposed of	706

DIVISION OF ACCOUNTS.

Weekly reports examined and disposed of (154)	3,398
Monthly reports examined and disposed of	17,953
Quarterly reports examined and disposed of	371
Miscellaneous accounts examined and disposed of	353
Final accounts of collectors referred for settlement	42
Certificates of deposit for internal-revenue collections recorded	29,606
Amounting to	\$112,360,527 93
Certificates of deposit to credit of Secretary	478
Amounting to	\$75,036 84
Drafts mailed to collectors for gaugers' fees and expenses	7,951
Amounting to	\$754,886 95
Drafts mailed to collectors for transfer of special deposits	500
Amounting to	\$80,503 30
Drafts mailed to collectors for compromise offers returned	85
Amounting to	\$8,405 70
Drafts mailed to collectors for expenses of office	1,030
Collectors' monthly reports of taxes, &c., consolidated into yearly statements	869
Consolidated statements of monthly reports of taxes, &c., recorded	74

DIVISION OF REVENUE AGENTS.

Reports of revenue agents disposed of	1,359
Reports of collectors relative to illicit spirits disposed of	84
Accounts of revenue agents examined	501
Miscellaneous expense accounts examined	156
Transcripts of books of leaf-tobacco dealers examined and abstracted	3,787
Quarterly returns of ordnance and ordnance stores in hands of collectors examined	70
Reports of examining officers on condition of collectors' offices examined and recorded	203
Reports of collectors of seizures of illicit stills, Form 162, examined and recorded	944
Reports of revenue agents of seizures, &c., Form 170, examined and recorded	150

DIVISION OF APPOINTMENTS, RECORDS, AND FILES.

Commissions of collectors recorded, collectors notified, and blank bonds prepared	72
Bonds of collectors and disbursing agents recorded	124
Commissions of gaugers, storekeepers and gaugers, storekeepers and tobacco inspectors recorded, and appointees notified	197
Bonds of subordinate officers examined and recorded	225

Reports of examining officers on condition of collectors' offices examined and acted upon	111
Letters for entire Bureau received and registered	40,688
Letters briefed and filed	23,133
Press copies of letters mailed, registered, and arranged for reference	45,204
Pages of press copy letters copied in record books, indexed, and compared	19,063
Pages letter and cap paper copied, compared, and registered	11,565
Orders for press copies for reference	3,561
Envelopes and labels addressed for circulars and blanks	3,998
Unrecorded press-copy books paged and indexed(1,000 pages each) ..	48
Pages blank books ruled and headings written	175
Letters paged in registers from record books	116,619
Rejected claims registered	8,382
Applications for appointment briefed and indorsed	1,414
Blank forms prepared and issued	6,801,946
Blank books issued	11,650

SALARIES.

I have the honor to recommend that Congress appropriate, for the fiscal year ending June 30, 1887, the sum of \$259,190 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at	\$6,000
One Deputy Commissioner, at	3,200
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	1,300
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
Forty clerks, at	900
Two messengers, at	840
Fourteen assistant messengers, at	720
Thirteen laborers, at	660
An aggregate of 201 persons.	

I also recommend the appropriation of the sum of \$5,000 as salaries for two stamp agents at \$1,600, and two counters at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

STAMP DIVISION.

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, 1885.

Denomination.	Number.	Value.
Stamps for distilled spirits, tax-paid	1,404,300	\$66,808,530 00
Stamps for distilled spirits, exportation	412,000	41,200 00
Stamps for distilled spirits, other than tax-paid and exportation	3,503,600	.....
Stamps for tobacco and snuff	309,489,639	17,739,933 09
Stamps for cigars and cigarettes	129,493,420	10,542,183 15
Stamps for special taxes	865,640	8,944,280 00
Stamps for fermented liquors and brewers' permits	61,339,740	19,312,730 00
Total	506,508,339	123,388,856 24

REDEMPTION OF CHECK STAMPS.

At the date of the last annual report there were about 1,200 packages of stamps, either adhesive or imprinted upon checks and drafts, which had been forwarded to this office for redemption, and which were undisposed of. These have since all been disposed of, with the exception of about 100 packages. Stamps of this kind are still being received for redemption, and are now being disposed of as current work.

MANUFACTURE OF PAPER.

During the present fiscal year, after due advertisement for proposals, a contract was entered into with Alexander Balfour, of Philadelphia, Pa., for the manufacture of about 450,000 pounds of paper for printing internal-revenue stamps; the rate to be paid under the contract is 7 $\frac{3}{4}$ cents per pound.

The work of manufacturing the paper commenced about the 20th day of July, 1885, and is still in progress.

PRODUCTION OF STAMPS.

During the last fiscal year all internal-revenue stamps have been produced by the Bureau of Engraving and Printing, except stamps on foil wrappers for tobacco, which have been printed by John J. Crooke, of New York, a contract having been made with him for the imprinting of such stamps without charge to the Government, he receiving remuneration from manufacturers, and reimbursing to the Government the salaries of one stamp agent and one counter, amounting to \$2,500 per annum.

TOBACCO.

The report of the tobacco industry for the last fiscal year shows gratifying results. Not only has there been a small increase in the amount of taxes collected, but there has been a marked increase of manufactured products, and an unusually large increase of the quantity of these products exported to foreign countries.

The number of persons and firms engaged in handling leaf-tobacco and in manufacturing and distributing it is largely in excess of any previous year.

The following exhibit will show the receipts for the last fiscal year from each particular source as compared with the receipts from the same sources during the previous fiscal year, and the aggregate amount of these receipts.

In the tables annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantities of different kinds of material used, and the amount of products manufactured. These tables are compiled from the reports received from collectors of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1884, a period of time differing from the fiscal year, which will account for any apparent discrepancies.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$26,407,088.48. This amount includes internal-revenue taxes imposed on imported tobacco, snuff, cigars, and cigarettes. The collections from the same sources made during the fiscal year ended June 30, 1884, were \$26,062,399.98, showing an increase of \$344,688.50.

RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco, at 16 cents per pound	\$321 58
Manufactured tobacco, at 8 cents per pound	13,953,088 73
Snuff, at 8 cents per pound	508,943 52
Total for year ended June 30, 1885	14,462,353 83
Total for year ended June 30, 1884	13,936,258 99
Increase in collections	526,094 84

Of this increase \$465,362.90 was on chewing and smoking tobacco, and \$60,731.94 on snuff.

RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars taxed at \$6 per thousand	\$739 20
Cigars taxed at \$3 per thousand	10, 076, 548 30
Cigarettes taxed at \$3 per thousand	114 15
Cigarettes taxed at \$1.75 per thousand	92 59
Cigarettes taxed at 50 cents per thousand	529, 329 14

Total for year ended June 30, 1885	10, 606, 823 38
Total for year ended June 30, 1884	10, 823, 214 28

Decrease in collections from cigars and cigarettes 216, 390 90

This decrease was all on cigars, being \$291,517.77. On cigarettes there was an increase of \$75,126.87.

OTHER COLLECTIONS.

Manufacturers of cigars and cigarettes, special tax, at \$6	\$105, 139 81
Increase, special taxes, manufacturers of cigars, &c.	7, 177 62

Manufacturers of tobacco and snuff, special tax, \$6	5, 320 25
Increase of special taxes over year ended June 30, 1884	202 76

Dealers in manufactured tobacco, special tax, at \$5	191 93
Dealers in manufactured tobacco, special tax, at \$2.40	1, 159, 705 85

Total for year ended June 30, 1885	1, 159, 897 78
Total for year ended June 30, 1884	1, 136, 786 20

Increase	23, 111 58
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Peddlers of tobacco, special taxes	14, 200 56
Decrease, peddlers of tobacco	264 45

Leaf dealers, special taxes, year ended June 30, 1885	53, 352 87
Leaf dealers, year ended June 30, 1884	48, 595 82

Increase special taxes, leaf dealers, year 1885	4, 757 05
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PRODUCTION OF MANUFACTURED TOBACCO, CIGARS, CIGARETTES, ETC.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1885, computed from the several quantities removed for consumption on payment of tax, together with the quantity removed in bond for export, is as follows:

TOBACCO AND SNUFF.

	Pounds.
Tobacco taxed at 16 cents per pound	2, 010 00
Tobacco taxed at 8 cents per pound	174, 413, 609 00
Snuff taxed at 8 cents per pound	6, 361, 794 00
Total quantity removed for consumption	180, 777, 413 00
Tobacco and snuff removed for exportation	12, 054, 015 00
Total production year ended June 30, 1885	192, 831, 428
Total production year ended June 30, 1884	184, 833, 667

Increase of production, pounds, 7,997,761. Of this increase, 1,416,412 pounds were exported, and 6,581,349 pounds were put on the market for consumption.

CIGARS AND CIGARETTES.

	Number.
Cigars, &c., taxed at \$6 per thousand	123, 200
Cigars, &c., taxed at \$3 per thousand	3, 358, 849, 433
Cigarettes, taxed at \$3 per thousand	38, 050
Cigarettes, taxed at \$1.75 per thousand	52, 908
Cigarettes, taxed at 50 cents per thousand	1, 058, 658, 280

Total number removed for consumption	4, 417, 721, 871
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	Number.
Cigars, removed in bond for export	1, 557, 550
Cigarettes, removed in bond for export	104, 811, 420
Total production, fiscal year 1885	4, 524, 090, 841
Total production, fiscal year 1884	4, 451, 643, 225
Increase	72, 447, 616

SPECIAL-TAX PAYERS.

Manufacturers of tobacco, including snuff	887
Manufacturers of cigars and cigarettes	17, 523
Peddlers of tobacco	1, 605
Dealers in leaf tobacco	5, 034
Dealers in manufactured tobacco	483, 249
Total number of special-tax payers	508, 298
Special-tax payers, fiscal year ended June 30, 1884	496, 853
Increase during last fiscal year	11, 445

STATEMENT showing the NUMBER of CIGAR MANUFACTURERS' ACCOUNTS REPORTED, the NUMBER of CIGARS and CIGARETTES REPORTED MANUFACTURED during the calendar year 1884, and the QUANTITY of TOBACCO USED THEREIN.

State and Territory.	Accounts.	Tobacco used.	Cigars manufactured.	Cigarettes manufactured.
	Number.	Pounds.	Number.	Number.
Alabama	24	35, 376	1, 580, 400	.....
Arkansas	25	41, 724	1, 967, 270	.....
California	324	3, 810, 215	163, 722, 196	3, 565, 700
Colorado	68	89, 168	3, 903, 747	.....
Connecticut	312	732, 699	31, 379, 219	.....
Delaware	43	85, 872	3, 820, 242	.....
Georgia	50	76, 098	3, 142, 594	.....
Florida	158	1, 383, 635	60, 580, 952	632, 491
Illinois	1, 250	3, 796, 902	163, 677, 768	557, 400
Indiana	468	1, 041, 597	43, 587, 109	.....
Iowa	294	987, 505	43, 484, 516	.....
Kansas	159	326, 495	13, 657, 100	.....
Kentucky	250	777, 013	32, 815, 285	.....
Louisiana	163	1, 149, 621	40, 888, 565	9, 492, 310
Maine	65	97, 527	3, 971, 206	.....
Maryland	605	2, 518, 197	93, 778, 499	130, 720, 860
Massachusetts	500	2, 087, 474	38, 256, 321	1, 757, 850
Michigan	601	2, 156, 865	89, 574, 860	.....
Minnesota	158	631, 732	27, 865, 695	.....
Mississippi .....	.....	.....	.....	.....
Missouri	604	1, 340, 593	60, 284, 822	.....
Montana	6	7, 518	311, 350	.....
Nebraska	124	222, 334	9, 290, 135	.....
Nevada	5	5, 895	322, 450	.....
New Hampshire	38	82, 733	4, 275, 944	.....
New Jersey	847	1, 500, 413	64, 670, 554	22, 248
New York	4, 521	27, 242, 986	1, 134, 770, 606	661, 352, 200
North Carolina	28	274, 120	1, 646, 115	112, 202, 450
Ohio	1, 562	5, 730, 047	254, 970, 642	.....
Oregon	18	26, 762	1, 200, 785	.....
Pennsylvania	4, 422	16, 681, 199	715, 638, 530	.....
Rhode Island	69	208, 453	9, 511, 039	.....
South Carolina	20	26, 418	1, 231, 135	.....
Tennessee	35	62, 165	3, 139, 925	.....
Texas	66	126, 907	5, 486, 188	.....
Vermont	22	83, 079	3, 352, 938	.....
Virginia	186	998, 675	57, 595, 761	.....
West Virginia	107	901, 570	47, 664, 180	.....
Wisconsin	475	2, 005, 789	85, 965, 395	.....

RECAPITULATION.

Accounts reported on Form 144	18, 672
Pounds of leaf-tobacco used	79, 353, 371
Cigars reported manufactured	3, 372, 982, 038
Cigarettes reported manufactured	920, 303, 509

STATEMENT of the NUMBER of TOBACCO FACTORIES in EACH STATE, the AGGREGATE QUANTITY of LEAF TOBACCO and OTHER MATERIAL USED, and the AGGREGATE QUANTITIES of the DIFFERENT KINDS of MANUFACTURED TOBACCO PRODUCED during the calendar year ended December 31, 1884, 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.
		Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.
Arkansas.....	8	102,042	2,028	.....	6,469	5,849	35	5,841	122,264
California.....	8	30,318	14,341	.....	40	770	82	20,406	65,957
Delaware.....	2	1,769,516	.....	83,054	68	200	.....	232,484	2,085,322
Georgia.....	8	73,846	.....	.....	3,092	1,825	1,446	2,489	82,698
Illinois.....	28	6,785,339	299,912	522,579	353,400	929,068	387,489	390,553	9,668,340
Indiana.....	8	72,948	11,030	.....	2,616	6,283	1,235	.....	94,112
Iowa.....	2	298,329	6,273	105,037	2,720	6,484	12,299	20,735	451,877
Kansas.....	1	27,926	6,509	.....	91	200	2,516	3,732	40,974
Kentucky.....	77	11,269,023	34,808	23,764	2,056,558	1,823,980	751,828	201,374	16,161,335
Louisiana.....	42	2,337,957	6,875	.....	17,608	5,659	135	.....	2,368,234
Maryland.....	14	4,845,311	678,713	997,395	86,275	123,406	94,031	626,591	7,451,722
Massachusetts.....	8	461,582	40,772	.....	8,517	56,054	15,252	94,694	737,659
Michigan.....	8	5,377,194	181,829	446,530	466,316	639,696	466,840	441,654	8,020,059
Minnesota.....	2	3,515	.....	.....	.....	.....	.....	.....	3,515
Missouri.....	67	22,633,675	952,210	717,358	3,731,863	2,584,411	1,040,957	581,597	32,241,571
New Jersey.....	13	19,535,154	847,129	571,097	2,526,831	2,641,196	1,350,458	2,544,675	30,016,540
New York.....	96	13,950,425	2,384,284	164,269	1,168,232	1,055,552	798,885	1,087,943	20,609,590
North Carolina.....	205	13,294,676	174,115	395,860	460,819	194,467	288,309	1,020,790	15,829,036
Ohio.....	42	8,598,393	65,898	314,135	1,851,695	1,695,159	373,487	355,309	13,254,076
Pennsylvania.....	37	3,249,310	134,957	41,365	28,216	6,701	28,679	245,707	3,734,935
Texas.....	3	7,395	.....	.....	.....	.....	.....	.....	7,395
Tennessee.....	44	1,024,725	15,181	1,992	38,244	33,948	2,736	16,969	1,133,795
Virginia.....	180	42,754,806	361,299	50,821	2,517,493	2,266,906	1,615,796	707,126	50,274,247
West Virginia.....	9	52,039	445,421	.....	747	.....	.....	100	518,307
Wisconsin.....	5	4,306,819	42,332	745,136	69,151	277,612	104,126	118,886	5,664,062
Totals.....	926	162,862,263	6,725,916	5,188,909	15,444,098	14,360,160	7,336,621	8,719,655	220,637,622

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, 1884.	Total tobacco to be account- ed for.	Unsold January 1, 1885.	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	8	90,280		2,333	233	92,846	30,327	123,173	56,727		66,446	\$5,299 73
California	8	765		43,342		44,107	237,658	281,765	167,395	7,047	107,323	8,585 96
Delaware	2	2,300		97		1,795,159	1,797,556	49,526	1,847,082		1,793,998	143,519 81
Georgia	2	56,227			3,027	59,254	56,943	116,197	40,712	2	75,483	3,038 68
Illinois	2	1,613,838	2,099,819	4,679,866	81,238	8,474,761	550,038	9,024,799	296,492	8,042	8,718,665	728,460 54
Indiana	3	23,302		44,385	8,656	74,343	12,415	86,758	24,419		62,339	4,986 88
Iowa	1	24,000	394,073	426		418,499	13,095	431,594	14,656		410,938	33,355 04
Kansas	1	15,644		8,641		24,285	29,238	53,523	15,247		38,276	3,062 08
Kentucky	77	10,771,085	1,233,427	944,441	14,594	12,953,547	923,179	13,876,726	628,828	31,306	13,216,592	1,051,503 02
Louisiana	42		1,507,049	149,733	93,080	1,749,862	209,178	1,958,940	247,280	91,782	1,619,878	129,771 75
Maryland	14		170,997	5,591,637	424,632	6,187,266	346,089	6,533,355	352,155	54,658	6,127,142	490,234 32
Massachusetts	2	416,982	190	50,095	45,917	513,184	4,313	517,497	134	27,039	490,324	39,226 00
Michigan	2	521,987	2,266,753	4,686,176		7,474,916	3,398	7,473,314	241	5,398	7,469,675	597,593 37
Minnesota	2			3,542		3,542	1,150	4,692	809		3,883	310 72
Missouri	67	20,987,844	426,038	4,082,546	89,617	25,586,045	2,350,404	27,936,449	2,037,447	3,209	25,895,793	2,068,263 18
New Jersey	13	14,227,697	2,598,947	3,321,422	2,359,218	22,507,283	72,874	22,580,157	58,526	156,020	22,365,611	1,789,579 44
New York	96	4,881,365	3,626,767	7,052,837	133,447	15,694,416	190,284	15,884,700	190,314	629,968	15,064,388	1,205,501 36
North Carolina	205	6,921,489	1,472	4,340,032	50,504	11,313,497	4,655,624	15,969,121	3,622,309	150,869	12,195,943	976,418 51
Ohio	42	7,557,953	1,259,573	2,393,340	26,265	11,239,137	611,441	11,850,578	804,797	9,877	11,035,904	809,204 96
Pennsylvania	37	2,183	36,715	2,200,201	832,372	3,071,471	109,277	3,180,748	100,125	2,748	3,077,875	245,675 19
Texas	3			7,194		7,194		7,194			7,194	575 62
Tennessee	44	680,443	1,846	52,088	112,919	847,296	484,145	1,331,441	410,003	615	920,823	73,948 37
Virginia	189	35,630,657		783,283	73,028	36,486,968	9,420,897	45,907,865	8,209,177	7,604,637	30,094,051	2,409,243 32
West Virginia	9	9,566		474,841		484,401	58,744	543,145	31,986		511,159	40,892 82
Wisconsin	5	4,003	956,211	4,250,239	3,325	5,213,778	33,347	5,247,125	21,773	208	5,225,144	417,806 74
Totals	926	104,439,604	16,579,883	45,172,737	6,127,230	172,319,454	20,450,484	192,769,938	17,374,666	8,793,425	166,601,847	13,357,157 41

DIRECT TAX.

Claims for surplus proceeds of the sale of lands under the direct-tax laws, for payment of which the sum of \$190,000, or so much thereof as might be necessary, was appropriated by the act of March 3, 1883.

Number of claims on hand July 1, 1884.....	118
Number of claims received during the year.....	25
Number of claims reopened during the year.....	13
Total.....	156
Number of claims examined and disposed of during the year.....	147
Number of claims pending July 1, 1885.....	9
Amount paid during the year ending June 30, 1885.....	\$20,693 89
Amount previously paid.....	23,330 21
Total paid to July 1, 1885.....	44,024 10

CLAIMS FOR PURCHASE-MONEY.

Number of claims for payment to purchasers at direct-tax sales on account of eviction (act of May 9, 1872, as amended) on hand July 1, 1884.....	13
Number received during the year.....	6
Total.....	19
Number of claims examined and disposed of.....	18
Number of claims pending July 1, 1885.....	1

INTEREST CLAIMS.

Number of claims under section 4, act of February 25, 1867, for refund of interest alleged to have been illegally collected by the direct-tax commis- sioners, examined and disposed of.....	289
Pending July 1, 1885.....	None
Amount of interest refunded.....	\$4,619 26

CORRESPONDENCE.

Total number of letters received.....	483
Total number of letters written.....	760

RECOMMENDATIONS REGARDING DIRECT TAX.

By the act of August 5, 1861 (12 Stat., 292), Congress imposed a direct tax of \$20,000,000 upon the whole United States, which was apportioned among the different States and Territories according to population.

Another act was passed June 7, 1862, for the collection of the tax in the insurgent States.

The loyal States assumed their quota. In the insurrectionary States commissioners were appointed to make collections.

The commissioners were engaged in making assessments and collections in the eleven insurrectionary States when Congress authorized a suspension of further collections in the States referred to until January 1, 1868, and by act of July 23, 1868, the suspension was further continued until January 1, 1869, since which date collections have not been resumed.

The act of March 26, 1867, section 3, provides "that the Secretary of the Treasury is hereby authorized and required to discontinue the employment of any officer or person employed under the acts for the collection of direct taxes in insurrectionary districts within the United States whenever, in his judgment, their service is no longer needed, and he is hereby authorized to devolve upon any officer or officers of internal revenue in said districts any portion of the duties imposed by said acts, who shall perform such duties without additional compensation."

The services of the direct-tax commissioners and their employes were thereupon discontinued.

The amount of direct tax which is still uncollected is as follows:

State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.	State.	Amount due, Commissioner's statement.	Amount due, Secretary's statement.
Alabama.....	\$529,313 33	\$520,821 87	North Carolina.....	\$198,742 06	\$190,000 22
Arkansas.....	107,686 72	77,803 82	South Carolina.....	152,781 35	Overpaid.
Colorado.....	21,388 44	21,388 44	Tennessee.....	287,963 43	281,775 94
Dakota.....	3,241 33	3,241 33	Texas.....	174,265 16	225,098 61
Florida.....	72,756 26	33,992 86	Utah.....	26,982 00	26,982 00
Georgia.....	501,939 86	512,959 58	Virginia.....	286,499 37	213,501 30
Louisiana.....	71,385 63	117,371 55	Washington Territory...	3,487 17	3,487 17
Mississippi.....	343,500 12	338,342 10	Wisconsin.....	51,145 56	51,145 56

A bill was introduced in the last Congress, the object of which was to remit the direct taxes not collected or paid, and to refund to the States, Territories, and the District of Columbia, the amount which had been paid.

There is a discrepancy between the books of the First Comptroller and those of the Register of the Treasury as to the amount of direct taxes which has been collected and as to the amount still due.

I recommend that an examination be made to ascertain the exact amount still due, and that proper action be taken to obtain a settlement of the accounts of the direct-tax commissioners which are still unsettled.

SCHOOL FARMS.

There are eighteen "school farms" in South Carolina still owned by the United States, and rented from year to year by the collector of internal revenue.

These school farms are lands which were bid in by the tax commissioners for the United States, and set apart for school purposes, and were not thought to be subject to either redemption or sale under the act of June 8, 1872.

Each school farm contains 160 acres, with the exception of three, which contain respectively 40, 130, and 800 acres.

The following is a statement of rents collected from school farms during the past four years:

For the year ending December 31, 1881.....	\$223 99
For the year ending December 31, 1882.....	245 78
For the year ending December 31, 1883.....	221 75
For the year ending December 31, 1884.....	527 45

These rentals are invested in United States bonds and added to the school fund, the interest of which is used for the support of public

schools in the parishes of Saint Helena and Saint Luke, South Carolina, under the provisions of an act of Congress approved March 3, 1873.

* The amount of the fund which has accumulated is invested as follows:

United States 4s.....	\$47,800
United States 4½s.....	700

The income from the fund is expended by a board of three commissioners, called the "South Carolina free-school fund commissioners."

In 1882 the amount expended was.....	\$2,200
In 1883 the amount expended was.....	2,100
In 1884 the amount expended was.....	2,228

ABATEMENT, REBATE, AND REFUNDING CLAIMS.

ABATEMENT CLAIMS.

On the first of July, 1884, there were pending 278 claims for abatement of taxes assessed, amounting to \$87,075.29, and during the year 5,577, amounting to \$7,182,077.59, were presented. Of these, 4,035 claims, amounting to \$4,723,781.38, have been allowed by this office, and 1,639 claims, amounting to \$1,304,694.60, have been rejected or returned for amendment.

This left 181 claims for abatement still pending on the 30th of June, 1885, amounting to \$93,776.20. Since that date and up to the 1st of October, 939 other claims have been filed, amounting to \$157,942.26; 670 have been allowed, amounting to \$127,641.40; and 215 rejected or returned for amendment, amounting to \$72,579.59; and on the 1st day of October, 1885, 161 claims for abatement were pending, amounting to \$51,497.43.

About \$3,800,000 of the taxes abated consisted of taxes on bonded spirits reported for assessment at the maturity of the bonds and afterwards exported, or in some cases withdrawn tax-paid prior to the actual assessment.

REBATE CLAIMS.

On the 1st of July, 1884, there were pending 15 claims for rebate, amounting to \$1,207.55. During the fiscal year there were presented 94 more, amounting to \$4,586.42.

Of these, 75, amounting to \$4,011.53, have been allowed, and 32, amounting to \$1,657.99, have been rejected or returned for amendment, leaving pending and undisposed of 2 claims, amounting to \$124.45.

A few claims have been received since June 30, 1885, but in most cases these, with those hereafter to be received, will be disallowed, because not presented within the time required by the statute.

REFUNDING CLAIMS.

On the 1st of July, 1884, there were pending 479 claims for the refunding of taxes collected, amounting to \$588,778.25, and during the year 439 other claims, amounting to \$260,167.11, were presented.

Of these, 252 claims, amounting to \$83,306.84, have been allowed by this office, and 483 claims, amounting to \$534,949.28, have been rejected or returned for amendment.

* This left 183 claims for refunding still pending on the 30th of June last, amounting to \$230,689.24. Since that date, and up to the 1st of

October, 102 other claims have been filed, amounting to \$26,154.14; 50 have been allowed, amounting to \$6,778.78, and 44 rejected or returned for amendment, amounting to \$7,332.90, and on the 1st of October, 1885, 191 claims for refunding were pending, amounting to \$242,731.70.

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 1884-'85.

Date of sale.	When acquired.	From whom acquired.	Realty sold and where situated.	Amount sold for.
July 19, 1884	Mar. 31, 1871	J. Kirchhoff & Co..	The premises known in 1871 as the distillery of J. Kirchhoff & Co., No. 80 Pearson street, Chicago, Ill.	\$500 00
Aug. 16, 1884	Apr. 16, 1881	Samuel Orr.....	170 acres, more or less, in the fifth civil district of Marshall County, State of Tennessee.	400 00
Sept. 27, 1884	Nov. 3, 1882	John Neal.....	200 acres in the fifth civil district of Putnam County, Tennessee.	40 00
Nov. 8, 1884	Nov. 3, 1882	James Maynard	25 acres in the thirteenth civil district of Putnam County, Tennessee.	25 00
Dec. 13, 1884	Feb. 8, 1872	Black & Williams ..	300 acres in the so-called Still-House tract, in Montgomery County, Tennessee.	50 00
Dec. 16, 1884	Jan. 1, 1884	Joseph Hinton.....	Land lot No. 96 in the sixteenth district of De Kalb County, Georgia.	149 30
Jan. 3, 1885	Dec. 5, 1882	J. P. Sweaney	One-half undivided interest in land lots 287, 288, 17, 18, 19, 20, and 21 = 1,045 acres, in Wilkinson County Georgia.	300 00
Apr. 25, 1885	Apr. 30, 1878	Smith & Co.....	One tract of 60 acres land in Moore County, Tennessee.	50 00
Apr 30, 1885	Apr. 22, 1871	Bowlby heirs	Lot No. 25, in the city of Carbondale, Jackson County, Illinois.	75 00
June 6, 1885	May 31, 1878	C. H. Jones	Eight town lots in Woodville, Tyler County, in the State of Texas.	50 00
Total ..	.....	.....	.....	1,639 30

NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT showing the NUMBER of PERSONS who paid SPECIAL TAXES in the SEVERAL STATES and TERRITORIES during the special-tax year ended April 30, 1885.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.	Dealers in leaf tobacco.	Dealers in leaf tobacco not exceeding 25,000 pounds.	Retail dealers in leaf tobacco.	Dealers in manufactured tobacco.	Manufacturers of tobacco.	Peddlers of tobacco.	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Total.
Alabama	1	1,363	41		21				6,761			1	19	9	8,216
Arkansas		707	26		18	1	3		6,342	10	2		8	12	7,129
California	97	10,545	255	2	314	35	1		13,594	8	25	221	227	43	25,367
Colorado(a)	7	2,288	79		55	9			4,637		3	29	62	31	7,200
Connecticut	15	2,934	51		301	85	20		6,465	1	11	21	160	81	10,145
Delaware(b)	2	652	8		31				3,460	3	4	5	14	6	4,185
Florida		349	6		152	16			2,849		1		3	17	3,393
Georgia	17	1,387	55		36				5,841	6	5		34	22	7,403
Illinois	91	9,504	217	7	1,025	43	6		30,252	21	70	116	915	148	42,415
Indiana	15	5,915	78		405	71	15		17,260	7	20	42	169	90	24,087
Iowa	7	3,549	52		258	4	1		15,248	3	14	100	229	60	19,525
Kansas	3	2,086	21		112			1	10,541	2	7	11	65	36	12,884
Kentucky	66	4,208	247	1	227	1,146	452		10,385	89	13	29	124	29	17,016
Louisiana	28	5,423	165	1	126	30			7,495	39	30	10	23	22	13,392
Maine		1,014	7		59				6,020		41		80	8	7,229
Maryland	86	5,506	168		680	109	35		11,351	11	15	53	172	45	18,231
Massachusetts	54	7,525	205	1	446	54	3		16,529	11	110	34	418	169	25,559
Michigan	10	6,098	53		512	16	1		16,765	11	59	112	184	119	23,940
Minnesota	18	4,474	52		161	4			10,098	2	7	131	107	68	15,122
Mississippi	1	929	23		1				5,358				153	9	6,474
Missouri	66	6,787	193	1	586	98	25		19,054	63	21	54	189	129	27,266
Montana(c)	3	2,253	89		7				3,392		4	55	62	37	5,902
Nebraska(d)	2	2,320	44		103	1			9,000		7	30	73	67	11,647
Nevada(e)	3	401	12		1				9,001			12	7	5	1,342
New Hampshire	2	1,169	7		30				2,672		22	5	158	39	4,104
New Jersey	17	6,838	55		683	12			15,047	9	70	60	350	111	23,252
New Mexico(f)	4	1,920	48		1				2,573			24	22	37	4,629
New York	253	29,673	797	3	3,884	453			58,110	101	359	288	2,403	439	96,853
North Carolina	5	2,082	27		29	244	71		9,015	196	57	1	33	14	11,774
Ohio	91	14,581	330	2	1,363	321	98		32,732	36	156	150	339	177	50,366
Oregon(g)	4	1,935	45		16	13	1		4,459		2	81	102	19	6,877
Pennsylvania	249	18,792	431	2	3,808	356	79		50,207	31	313	336	741	335	75,680
Rhode Island	7	1,285	40		59	1			3,193		24	3	61	18	4,691
South Carolina		931	16		13				6,393	1	2	1	13	8	7,318

Tennessee	13	1,602	49	26	211	57	7,613	39	17	5	22	16	9,670		
Texas	15	3,159	71	62	3		13,393	1	2	11	542	143	17,402		
Vermont		426	2	24			2,218		11		59	7	2,747		
Virginia	17	2,783	44	152	467	60	7,808	187	2	2	31	14	11,567		
West Virginia	7	943	15	127	14	21	4,815	10		7	20	6	5,985		
Wisconsin	31	5,982	75	433	53	11	12,803	5	42	190	193	60	19,878		
Total	1,307	182,318	4,199	20	16,337	3,870	960	1	472,589	903	1,548	2,230	8,676	2,705	697,662
Total for special-tax year, 1884	1,406	180,068	4,291	25	15,349	3,378	1,050	4	449,872	701	1,415	2,240	8,220	2,705	670,724

- (a) Including the Territory of Wyoming.
(b) Including the State of Delaware, two counties of Virginia, and nine counties of Maryland.
(c) Including the Territory of Idaho.
(d) Including the Territory of Dakota.
(e) Including the Territory of Utah.
(f) Including the Territory of Arizona.
(g) Including the Territory of Washington.

NOTE.—The collections of Nevada were included with those of California during the first three months of the special-tax year, and the collections of Utah were included with those of Montana for the same period.

DISTILLED SPIRITS.

DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1885:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	4	4			105	105	109	109
Arkansas.....	23	17			25	25	48	42
California.....	3	2			258	247	261	249
Connecticut.....	1	1			59	57	60	58
Delaware.....	1	1			69	68	70	69
Georgia.....	63	51			321	291	384	342
Illinois.....	24	23			19	18	43	41
Indiana.....	16	9			32	32	48	41
Iowa.....	1	1			6	6	7	7
Kansas.....	1	1			3	3	4	4
Kentucky.....	314	192	1	1	365	360	680	553
Louisiana.....					2	2	2	2
Maryland.....	21	19			8	8	29	27
Massachusetts.....	2	2	7	7	12	12	21	21
Missouri.....	28	21			50	50	78	71
Mississippi.....					9	9	9	9
Nebraska.....	2	2					2	2
New Hampshire.....			1	1	2	2	3	3
New Jersey.....	1	1			102	102	103	103
New Mexico.....					6	6	6	6
New York.....	4	4			74	74	78	78
North Carolina.....	376	329			1,214	1,214	1,590	1,543
Oregon.....	1	1			5	5	6	6
Ohio.....	37	27			34	34	71	61
Pennsylvania.....	98	86			35	35	133	121
South Carolina.....	20	16			45	45	65	61
Tennessee.....	90	55			238	238	328	293
Texas.....	5	3			19	19	24	22
Vermont.....					6	6	6	6
Virginia.....	47	39			1,071	1,071	1,118	1,110
West Virginia.....	6	6			101	101	107	107
Wisconsin.....	6	5					6	5
Total.....	1,195	918	9	9	4,295	4,245	5,499	5,172

FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT showing the NUMBER of FRUIT DISTILLERIES REGISTERED and OPERATED during the FISCAL YEAR ended June 30, 1885, by COLLECTION DISTRICTS.

Districts.	Registered.	Operated.	Districts.	Registered.	Operated.
Alabama	105	105	New Mexico	6	6
Arkansas	25	25	New York:		
California:			Fourteenth district	38	38
First district	128	122	Fifteenth district	13	13
Fourth district	130	125	Twenty-first district	9	9
Connecticut	59	57	Twenty-eighth district	14	14
Delaware	69	68	North Carolina:		
Georgia	321	291	Fourth district	425	425
Illinois:			Fifth district	310	310
Fourth district	11	10	Sixth district	479	479
Thirteenth district	8	8	Oregon	5	5
Indiana:			Ohio:		
Sixth district	7	7	Sixth district	4	4
Seventh district	22	22	Tenth district	11	11
Eleventh district	3	3	Eleventh district	10	10
Iowa:			Eighteenth district	9	9
Second district	3	3	Pennsylvania:		
Fourth district	3	3	First district	27	27
Kansas	3	3	Ninth district	1	1
Kentucky:			Twelfth district	5	5
Second district	105	105	Nineteenth district	1	1
Fifth district	44	44	Twenty-second district	1	1
Sixth district	2	2	South Carolina	45	45
Seventh district	58	56	Tennessee:		
Eighth district	156	153	Second district	87	87
Maryland	8	8	Fifth district	151	151
Massachusetts:			Texas:		
Tenth district	12	12	Third district	2	2
Missouri:			Fourth district	17	17
First district	25	25	Vermont	6	6
Fourth district	4	4	Virginia:		
Sixth district	21	21	Second district	289	289
Mississippi	9	9	Fourth district	472	472
Louisiana	2	2	Sixth district	310	310
New Hampshire	2	2	West Virginia	101	101
New Jersey:			Total	4,295	4,245
First district	36	36			
Third district	34	34			
Fifth district	32	32			

STATEMENT showing the NUMBER and CAPACITY of GRAIN and MOLASSES DISTILLERIES in OPERATION at the BEGINNING of EACH MONTH during the fiscal year ended June 30, 1885, 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.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
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
October	284	3	42,975	170,026	7,551	6,419	176,445
November	312	8	51,797	205,052	7,782	6,614	211,666
December	395	9	60,753	240,926	8,123	6,905	247,831
January	454	9	63,173	248,025	10,189	8,603	256,688
February	478	8	62,744	245,774	9,827	8,358	254,132
March	515	8	77,549	299,829	10,268	8,727	308,556
April	568	6	85,128	329,301	8,946	7,604	336,905
May	555	7	90,063	345,913	8,776	7,460	353,373
June	479	8	69,244	267,065	5,967	5,072	272,137
July	327	9	40,759	159,124	6,234	5,300	164,424
August	262	7	26,390	103,348	5,650	4,799	108,147
September	212	8	42,594	174,295	7,122	6,054	180,349

GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880, 1881, 1882, 1883, 1884, AND 1885.

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 1885, 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.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
September 1, 1880	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882	198	7	57,755	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
September 1, 1885	212	8	42,594	174,295	7,122	6,054	180,349

COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1885, was 1,195, of which number only 918 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1884, were 1,291 and 1,078, respectively, showing a decrease during the last fiscal year of '96 in the number registered and of 160 in the number operated.

The decrease in the number registered and in the number operated occurs in the class of distilleries having the smaller capacities for the production of spirits.

In the larger distilleries the decrease in the number registered is very slight while the increase in the number operated is considerable.

During the fiscal year ended June 30, 1884, 1,052 distilleries of the smaller class, varying in daily grain capacity from not over 5 bushels to not over 60 bushels per diem, were registered, and of this number 905, or 86 per cent., were operated. Of the larger distilleries, whose daily capacities vary from above 60 bushels to 500 bushels, and from 500 bushels to several thousand bushels per diem, 239 were registered, and 173, or 72 per cent., were operated.

During the fiscal year ended June 30, 1885, 958 of the smaller distilleries were registered, and 731, or 76 per cent., were operated. Of the larger distilleries 237 were registered, and 187, or 79 per cent., were operated.

The decrease (94) in the number of small distilleries registered was exceeded by the decrease in the number operated, there having been 174 less of this class operated than in the year previous.

There was an increase (14) in the number of large distilleries operated, although a small decrease (2) occurred in the number registered.

* * * * *

*COMPARATIVE STATEMENT of MATERIALS USED and SPIRITS PRODUCED
during the last EIGHT (fiscal) YEARS.*

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1878.....	14,680,552	54,499,677	1,995,645	1,603,376
1879.....	18,735,814	69,649,166	2,801,307	2,243,455
1880.....	24,006,359	87,915,969	3,110,190	2,439,301
1881.....	31,291,175	115,609,644	2,710,307	2,118,506
1882.....	27,459,095	104,149,077	2,121,804	1,704,084
1883.....	18,644,787	72,235,175	2,373,106	1,801,960
1884.....	18,927,982	73,724,581	2,259,536	1,711,158
1885.....	17,865,203	72,834,198	2,719,416	2,081,165
Total.....	171,610,967	650,617,487	20,091,311	15,703,005
Average.....	21,451,370	81,327,186	2,511,413	1,962,875

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1885 (17,865,203 bushels), is a decrease of 1,062,779 bushels from the amount used in the preceding fiscal year (18,927,982 bushels), and is 3,586,167 bushels less than the average (21,451,370 bushels) for the last eight years.

The number of gallons of spirits produced from grain during the year (72,834,198), shows a decrease of 890,383 gallons from the product (73,724,581 gallons) of the year ended June 30, 1884, and is 8,492,988 gallons less than the average product (81,327,186) for the last eight years.

The yield of spirits from each bushel of grain is 4.076 gallons, showing a marked advance. The yield for the two preceding years was 3.895 for 1884 and 3.874 for 1883.

The quantity of molasses used for the production of rum during the fiscal year is 2,719,416 gallons, an increase of 459,880 over the quantity used in the year previous (2,259,536 gallons) and an increase of 208,003 gallons upon the average quantity (2,511,413 gallons) used during the last eight years.

The quantity of rum distilled from molasses during the fiscal year is 2,081,165 gallons, an increase of 370,007 gallons upon the product of the previous fiscal year, and an excess of 118,290 gallons above the average product (1,962,875 gallons) of the last eight years.

* * * * *

TAXATION OF FRACTIONAL PARTS OF A GALLON OF DISTILLED SPIRITS.

I desire to invite your special attention to what appears to be a pressing need for legislation taxing all fractions of a gallon of distilled spirits.

Under the present law any fractional part of a gallon amounting to one-half gallon or over, in a cask or package, is taxed as a gallon, but any fractional part of a gallon less than one-half gallon in any cask or package is exempt from tax. This provision was undoubtedly made upon the assumption that in filling large numbers of packages the fractional parts of a gallon would be indifferently above or below a half gallon, as might happen, and that the fractions taxed as full gallons would balance the fractions exempt from tax.

But in practice this assumption has not proved to be correct.

It is quite practicable for the distiller so to fill his packages as to have a large fraction less than one-half gallon in nearly every instance.

The tax-payer does not omit to avail himself of this opportunity, and consequently taxable fractions, equal to or exceeding a half-gallon, occur in packages when filled at the distillery cisterns, only infrequently and by accident, while the untaxed fraction is of constant occurrence.

When spirits remain in the distillery warehouse for a considerable time the natural changes in their volume and proof will render the size of the fraction, upon regauge at the time of withdrawal, a matter of chance entirely, as assumed by the statute.

But much the larger portion of the spirits manufactured remains in warehouse for a brief period only, and very large quantities are, immediately after entry, removed to rectifying houses, where the untaxed fractions are made fully available by the distiller or owner.

It is probable that at least five hundred thousand packages contained a large, untaxed fraction upon removal from warehouse, during the last fiscal year, over and above the packages whose fractions, taxed and untaxed, fairly offset each other.

The direct result of this practice, as it has prevailed in former years, is the loss of a very appreciable amount of revenue. But during the last year a disposition has been manifested to profit by this method of avoiding taxation to a greatly increased extent.

The plan has been adopted at several large distilleries of substituting packages of ten gallons capacity and upwards in place of the spirit barrel of ordinary size, for the sole purpose, apparently, of obtaining the benefit of the untaxed fraction as frequently as possible.

This threatens to be a matter of very serious consequence, as the profit derivable from the fractions, especially if trebled or quadrupled, is sufficient to induce or to compel competitors to resort to the same device, and a large part of the distillers of finished spirits and of high wines already declare that they shall be forced to adopt it.

The tax lost thereby is but one of the evils resulting from this practice. The multiplication of packages increases the labor and expense of gauging and inspection, and of the reports and accounts of the packages and their contents. But the evil most to be deprecated is an unwholesome rivalry of this sort, which is found to stimulate invention and to lead continually to efforts to obtain other advantages, and those of a less legitimate character, in advance of competitors in business, or in place of the benefits from fractions in cases where the latter are not available.

I am of the opinion that the practice should be checked without delay, and that the best remedy will be found in taxing all fractional parts of

a gallon of distilled spirits; and for this purpose I respectfully recommend that legislation be had which, in lieu of the present method of taxing and exempting fractions, shall authorize the assessment and collection monthly, in like manner as other taxes are assessed and collected, of the tax upon the whole number of proof gallons, or of wine gallons when below proof, which the fractions of gallons removed from each distillery warehouse may aggregate.

DISTILLATION OF FRUIT—BONDED WAREHOUSES FOR FRUIT BRANDY

The production of brandy from apples, peaches, and grapes, exclusively, is carried on under much simpler rules and restrictions than govern the distillation of all other articles. Distillers of those fruits are exempted from many of the provisions of law relating to the manufacture of spirits, under authority conferred upon the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, by section 3255 of the U. S. Revised Statutes.

The limitation, however, of this authority to the exemption of distillers of apples, peaches, and grapes, exclusively, operates to prevent the distillation of many other fruits whose use for the production of brandy would not justify the employment of distilleries arranged under and conforming to the general provisions of law concerning distillation.

During every fruit season applications are made to distill various fruits under the regulations concerning apples, peaches, and grapes. These applications must, of course, be refused. This works a hardship and compels a waste of fruit which might otherwise have afforded a profit to the owner, and to the revenue.

I think it would be expedient to extend the provisions of the statute to all fruits.

Distillers of brandy from grapes are afforded, by the act of March 3, 1877, the advantage of three years' storage of their product in special bonded warehouses, which are authorized to be established for that purpose, but not to exceed ten in number in any one collection district.

This law enables the grape brandy producers to fully ripen their spirits, and to secure an advantageous market for them. It also furnishes greater security for the payment of the tax upon this class of spirits, which must be bonded or tax-paid at the time of making the monthly return of their product. The extension of the same privilege to distillers of apples and peaches and of other fruits whose distillation may be authorized under the regulations governing the distillation of the fruits above named might be reasonably expected to inure to the benefit of the revenue as well as of the distillers, as the necessity for disposing of the spirits before they have reached a profitable stage in order to meet the tax accruing is believed to discourage distillation to some extent.

The compensation of the officers assigned to such warehouses would be the chief additional expense incurred, but if authority were given for the assignment of officers of the class known as storekeepers and gaugers to such warehouses the expense would be reduced to a minimum. The warehouses for grape brandy have been established only in California, and four warehouses have been found sufficient for each of the two large districts in that State.

I am of the opinion that it would be advisable to make the provisions of the act of March 3, 1877, applicable to all distillers of fruit brandy.

WOOD-ALCOHOL.—ITS USE IN COMPETITION WITH ETHYL ALCOHOL.

I think it proper to refer to an alleged competition which tax-paid ethyl alcohol suffers from untaxed wood-alcohol or wood-naphtha.

It has been represented to me that manufacturers employing tax-paid grain alcohol in their business find other manufacturers successfully using wood-naphtha for like purposes with results detrimental to the business of those using alcohol.

It is further stated that the process of deodorizing wood-alcohol has been so far perfected as to render it possible to employ it in many of the arts and trades in place of ethyl alcohol without detection, and possibly with equal advantage.

This information has been so recently received that it has not been practicable to fully verify the statements made. But I have thought it best to invite attention to the matter at this time in view of the important consequences which might follow if these representations should prove to be well founded.

If wood-alcohol can be deodorized to a considerable degree, if not entirely, its employment in the various manufactures from which it has heretofore been excluded may affect to some extent the production of grain alcohol, from which, in its various grades, so large a proportion of the revenue from distilled spirits is derived.

The methylation, also, of grain alcohol by the addition thereto of a small proportion of wood-naphtha, in order to permit the use of the alcohol in industrial pursuits without payment of tax thereon, as has been proposed, would hardly afford the degree of safety against the use of the alcohol as a beverage which has been attributed to it.

* * * * *

DIMINISHED PRODUCTION OF SPIRITS.

The quantity of spirits (74,915,363 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1885, is less than the production (75,435,739 gallons) of the year 1884 by 520,376 gallons.

This decrease is distributed among the different kinds known to the trade as follows:

Decrease in production of—

	Gallons.
Gin	2,263
High wines	3,509,799
Pure, neutral, or Cologne spirits	1,434,298
Miscellaneous	614,713
Total decrease	5,561,073

Increase in production of—

	Gallons.
Bourbon whisky	3,380,918
Rye whisky	238,085
Alcohol	1,051,687
Rum	370,007
Total increase	5,040,697

Net decrease..... 520,376

* * * * *

DECREASED TAX-PAID WITHDRAWALS OF SPIRITS.

The quantity of spirits, 67,649,321 gallons, withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1885, is less than the quantity (78,342,474 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1884, by 10,693,153 gallons, the decrease being distributed among the different kinds known to the trade as follows:

Decrease in withdrawals of—

	Gallons.
Bourbon whisky	4,288,223
Rye whisky	1,168,356
Alcohol	24,105
Rum	103,740
High wines	3,094,282
Pure, neutral, or cologne spirits	958,385
Miscellaneous	1,068,458
	<hr/>
	10,705,549
Less increase in withdrawals of gin	12,396
	<hr/>
Total decrease	10,693,153

If the quantity (816,617 gallons, as stated by the chief of the Bureau of Statistics) of domestic spirits exported and reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses for consumption upon payment of the tax during the year ended June 30, 1885, is found to be 68,465,938 gallons, or 9,876,536 gallons less than the quantity so withdrawn for consumption during the fiscal year ended June 30, 1884.

This great falling off in the principal source of internal revenue is largely due to the operation of the internal-revenue laws, especially of those laws arbitrarily limiting the time within which spirits must be withdrawn from distillery warehouses without reference to the demands of trade.

This period was fixed by the internal revenue act of July 20, 1868, at one year from the date of the entry of the spirits for deposit in the warehouse. Under this restriction the distillers naturally limited their production to their estimate of the year's demand, and as this estimate for so short a period was probably based largely upon actual orders in advance, no serious trouble arose through overproduction up to the date (March 28, 1878) when the time was extended to three years. Nor was any notable trouble occasioned in this way through this extension, the 5 per cent. per annum interest clause of the joint resolution of Congress granting the extension having evidently operated to retard such a tendency.

The situation seems, however, to have greatly changed upon the passage of the internal-revenue act of May 28, 1880, which repealed the interest clause of the joint resolution of March 28, 1878, and also greatly stimulated the accumulation of spirits in distillery warehouses by authorizing the abatement of the tax on the spirits lost by leakage, evaporation, and other natural causes in such warehouses. The effect was immediate. Within one year the quantity of spirits in these warehouses was doubled and increased until at the close of the fiscal year 1882 the maximum quantity of 89,962,645 gallons was reached. At the close of the fiscal year 1883 the quantity was reduced to 80,499,993 gallons, and at the close of the year 1884 to 63,502,551 gallons.

The great reduction in the year 1884 was necessary in consequence

of the maturing of the three years bonds of 1881, covering the remnant of the product (117,728,150 gallons) of that year, the largest product known in the history of internal-revenue taxation.

This reduction was largely secured through the withdrawal of spirits from warehouse upon payment of the tax, which spirits were not needed for actual consumption, but remained on storage in the hands of wholesale liquor dealers after the tax was paid. It was also partially secured by the exportation of spirits to such points as Bermuda, Bremen, and Hamburg, where they were stored in warehouses expressly provided for them, and where, I am informed, the greater part of those which have not been returned to the United States now remain.

The quantity exported to these three points during the years 1884 and 1885, exclusive of alcohol and cologne spirits (for which there is an actual foreign demand), is 8,270,203 gallons, of which 816,617 gallons are known to have been reimported as above stated. Estimating the quantity returned during 1884 at 453,586 gallons, leaves 7,000,000 gallons on storage at those points liable to be reimported for consumption in the United States in competition with the other spirits of that class now remaining in distillery warehouses.

Besides the 7,000,000 gallons of domestic spirits on which the internal-revenue tax has never been paid which remained in store in foreign warehouses at the close of the year ended June 30, 1885, there then remained in distillery warehouses 10,229,473 gallons of spirits, which had so remained for a period exceeding the three years from the date of the entry for deposit.

It appears that under an opinion of the Attorney-General of December 24, 1884, such spirits as are covered by transportation bonds or exportation bonds are allowed to remain in distillery warehouses during a time reasonably necessary in the process of exportation even after the expiration of the three years' limit fixed by the warehousing bond. This time was limited by my predecessor, with the approval of the then Secretary of the Treasury, to seven months. Not being able to see the necessity for so long a time to accomplish the transportation of the spirits to the port of export, I have, with the approval of the present Secretary, reduced the time to thirty days, and so limited the time within which such bonds may be filed as to collect the tax on or before the expiration of the time (three years) within which spirits may remain in distillery warehouses. The only time now obtainable in excess of the three years is that which occurs through the necessary delay in enforcing the payment of the tax.

Of three methods provided by law, that by assessment was adopted in January, 1883, at the time the general necessity for forcible measures became apparent. This method, adopted by Commissioner Raum, under the advice of Secretary Folger, presents some advantages over the other systems. It is much more expeditious than that involving a suit on the warehousing bond, and although less prompt than the mode of collecting by distraint without assessment, it has the advantage over the latter plan in rendering property other than the spirits themselves liable to distraint for the tax. The plan of enforcing the payment of these taxes and the consequent withdrawal of the spirits from distillery warehouses by assessment has therefore not been changed.

The Attorney-General's opinion of July 2, 1883, to the effect that where the spirits are withdrawn from the distillery warehouse with the intention of being landed at a foreign port and of subsequently being returned to the United States they are not withdrawn for exportation, may have had some effect to prevent the withdrawal of spirits where the

intention to export, as stated in the notice, was not the intention to export as defined by the Attorney-General. In view of this opinion, collectors of customs have been directed to inquire into the matter of intention when the spirits are returned to the United States, and in some instances have decided that the original intention included the purpose to reland in the United States, whereupon the tax has been collected as to such returned spirits on the quantity withdrawn from the distillery warehouse. Cases of this kind have, however, been very rare, and necessarily so in view of the difficulty involved in deciding that a man's intentions are different from those he has in each case declared them to be.

In the light of past experience it is deemed safe to predicate that the bulk of the Bourbon whisky and rye whisky shipped to Bermuda, Bremen, and Hamburg, Germany, will be eventually returned to the United States, but it will not be returned by the parties who give the transportation bond, or exportation bond, upon which the spirits are withdrawn from the distillery warehouse; and even if it were so returned by them it is difficult to say that such was their intention when they gave the notice and bond. No doubt the exporters would be glad to find a market for their products abroad, and so be relieved of the expense of the return voyage. Under these circumstances, and in view of the fact that the law accords the privilege of exportation free of tax to holders of all kinds of spirits in distillery warehouses alike, I have not felt warranted in interfering with exportations to the ports named, or in discriminating against these kinds of spirits and in favor of alcohol, rum, or other kinds of spirits which, when once shipped abroad, are not often returned.

It is hardly to be supposed that a distiller would produce spirits if he knew beforehand that the spirits would not be purchased by any one able and willing to pay the tax thereon until they had lain in a bonded warehouse in Bremen, Germany, one or more years. It is evident that the distillers are unable to determine beforehand the quantity of spirits they will be able to dispose of within three years. Under this view of the matter it would be better for the distiller, if there is to be any limitation of the bonded period, (and it would certainly simplify the administration of internal-revenue laws) to restore the time given in the warehousing bond from three years to one year, as provided in the act of July 20, 1868.

I am of the opinion, however, that a better plan would be to allow spirits to remain in distillery warehouses an indefinite time, subject to peremptory withdrawals in case of excessive losses; provided the United States is reimbursed for the additional expense incident to such storage. As in case of all other articles subject to internal revenue tax, the quantity actually consumed is the measure of the quantity upon which the tax is paid. Any law, therefore, which fixes the date of the payment of the tax at any time other than the date of the actual demand for consumption is a disturbing element in the business of the producer, more or less severe as the business of the distiller varies more or less from the artificial standard set up by the law.

* * * * *

DISTILLED SPIRITS ALLOWED FOR LOSS BY LEAKAGE OR EVAPORATION IN WAREHOUSES.

The quantity of spirits (4,424,314 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
1885	*90, 925, 782	4, 424, 314	4.866

*Includes 7,750,696 gallons stamped for export but not actually withdrawn.

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 less than nine months, and as to withdrawals during 1885 rather more than nine months of the full bonded period authorized by law.

A large percentage of such withdrawals, however, is 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, 1884, and 1885 over previous years is due to the proportionally large increased withdrawals of this latter class of spirits.

As the foregoing tables show not only the quantity of all kinds of spirits withdrawn for all purposes and the quantity allowed for leakage, evaporation, &c., but also the quantity of each kind so withdrawn and so allowed, they afford the means of determining the actual amount of tax paid on each gallon of each kind of spirits produced. Computations on this basis show that the tax paid on withdrawal of each gallon produced was as follows: Bourbon whisky, nearly 81 cents per taxable gallon; rye whisky, nearly 80 cents per gallon; alcohol, 89.99 cents per gallon; rum, 89.23 cents per gallon; gin, 89.74 cents per gallon; high wines, 89.61 cents per gallon; pure, neutral, or cologne spirits, 89.56 cents per gallon; miscellaneous, 88.34 cents per gallon.

Except as to bourbon and rye whiskies, the above computations are made on the tax-paid withdrawals of the fiscal year ended June 30, 1885. As to these kinds of spirits the computations were based on withdrawals made in the fiscal year ended June 30, 1884. The computations as to bourbon and rye were not made for 1885, as the leakage allowances as to these spirits includes allowances on the bulk of the 7,750,696 gallons stamped for export but not actually withdrawn from warehouse. These leakages would make the rate of tax as to these two classes of spirits appear to be less than 80 cents per gallon.

* * * * *

Of the 517,912 gallons shown by the preceding table to have been lost by casualties during the year 1885, 333,825 gallons were lost through one casualty by fire, which occurred at a warehouse in the twenty-second district of Pennsylvania, and the total quantity lost during the year is found to represent one gallon out of every two hundred and sixty-seven gallons held on deposit in distillery warehouses during the year.

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 27,330 gallons, or 6,493 gallons more than the quantity withdrawn during the previous year.

* * * * *

SPIRITS REMOVED IN BOND FOR EXPORT.

The following statement shows the quantity and percentage of production of distilled spirits removed in bond for export during each fiscal year since the passage of the act of June 6, 1872:

Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.	Year.	Taxable (proof) gal- lons exported.	Percent- age of pro- duction.
1873	2,358,630	3.45+	1880	16,765,666	18.55+
1874	4,060,160	5.90+	1881	15,921,482	13.52+
1875	587,413	0.96+	1882	8,092,725	7.64+
1876	1,308,900	2.25+	1883	5,326,427	7.19+
1877	2,529,528	4.22+	1884	9,586,788	12.70+
1878	5,499,252	9.80+	1885	10,671,118	14.24+
1879	14,837,581	20.63+			

The increased withdrawals for exportation, as shown in the above table, for the years 1884 and 1885 consist mainly of bourbon and rye whiskies, the quantity of such spirits withdrawn for export being, for 1883, 988,842 gallons; for 1884, 4,112,268 gallons; and for 1885, 4,399,230 gallons.

These withdrawals, as stated in a preceding paragraph relative to withdrawals of spirits on payment of the tax, were made upon entries for exportation to such ports as Bremen and Hamburg, Germany, and Hamilton, Bermuda, from which points the spirits have from time to time been returned to the United States and entered for consumption upon payment of a duty equal to the internal-revenue tax thereon.

The authority for accepting a duty equal to the internal-revenue tax is found in section 2500 of the Revised Statutes of the United States. A limitation fixed by the statute, however, is to the effect that the article, in this case the spirits, shall be exported from the United States and reimported. The Secretary, therefore, early sought the opinion of the Attorney-General in the matter. The opinion of the Attorney-General and subsequent action of the Secretary and of this Office are as follows:

DEPARTMENT OF JUSTICE,
Washington, July 2, 1883.

SIR: Yours of May 21 states that large quantities of domestic distilled spirits now remain in distillery bonded warehouses subject to a tax payable within three.

years from the date of their entry for deposit, under the act of May 28, 1880, and that the time during which payment of the tax is suspended upon 12,000,000 gallons thereof expires within the present calendar year; that you are informed that the owners of a large quantity of such spirits propose to *withdraw* it under section 3330, Revised Statutes, and acts of June 9, 1874, and March 1, 1879, in order to ship it to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country and entering it, either for warehousing or for consumption, under section 2500, Revised Statutes, claiming at the same time that under the warehouse laws such spirits may remain in warehouse, without payment of duties, for a period not exceeding three years from the date of their importation. (Sec. 2970, Rev. Stats.)

In pursuance of this plan, several thousand barrels of spirits are now at Newport News, Va., for the purpose of shipment.

Thereupon you ask:

First. Is such shipment of whisky, with such purpose and intention, to Bermuda, and landing it there, an exportation within the intent of section 3330, Revised Statutes, and the act of 1874 (18 Laws, 64), and does such shipment and landing there fulfill the conditions of the exportation bond and discharge the whisky from the internal-revenue tax thereon?

Second. Is such whisky, upon return to this country, entitled to be admitted under section 2500, Revised Statutes, on payment of a duty equal to the tax imposed thereon by the internal-revenue laws?

Third. Is it entitled upon return to this country to the rights and privileges of imported merchandise, under the warehouse laws, chapter 7, Title 34, Revised Statutes? To the above statement you have, June 23d, added, as a *variation*, the following, which is also to be considered and made an additional subject of discussion:

"(1) The exporters propose to comply with all the requirements of the law in respect to the exportation of their whisky, so that the transportation and export bonds shall be canceled and the whisky exported, legally discharged from the lien the Government has upon it for an internal-revenue tax.

"(2) Arrangements have been made for the storage of the whisky in Bermuda for a period of twelve months, and longer, at the option of the owners, at advantageous rates of storage, in a climate which in a remarkable degree facilitates the ageing of whisky.

"(3) No arrangements have been made for the return of said spirits, and that the same or any part thereof will not be returned to this country except in response to the demand of trade, and that the exportations are being made for the purpose of relieving an overloaded home market, with the intention, in due course of business, of making sale of all that can possibly be placed upon the British and Continental markets.

"(4) It is the intention of the exporters to preserve the identity of the spirits exported, so that if a market is found in the United States for any portion of it, it can be entered as domestic distilled spirits reimported, upon which a duty equal to the internal-revenue tax will be levied and collected."

Inasmuch as all the statutes which are cited by you describe the transaction in the course of which occur the details as to which the above questions arise by one or other form of the word "export," it is important to ascertain what that word means.

Its dictionary signification is to *carry out of a country*. By the very force of language this denotes only such an act as, *when completed*, results in a carrying out—*i. e.*, that no act can be so denoted if at its completion the thing carried has been returned within the country. It is no more true in common parlance than in law that a transportation of goods from San Francisco to New York is an *exportation* of them, even although between their departure and arrival they lie for some time in the ports of Callao and Rio Janeiro, and although the conversation about them occurs whilst they so lie.

Furthermore, it is not because, by statute coastwise transportation can only take place in *American* bottoms that such goods have not at any period of the transit been *exported*. It would be equally true of goods in the course of transportation, under section 4347, R. S., in a *British* bottom from Ogdensburg via Toronto to Chicago, even if spoken of whilst lying at Toronto.

It is, therefore, only when the executed act *results* in carrying the goods out of the country that it is an *exportation*.

It is hardly necessary to go further upon this matter and say that in speaking of an *act* I include any transaction *done in accordance with original intention*, no matter how complex, or how much broken into *bits*. Unity of intention unites all such details into *one whole*.

The American citizen who goes abroad for an indefinite period, intending to educate his children in Germany, and, in the interval, or subsequently to locate himself for one advantage or another in Italy and in other countries, intending, after all, to return to live in America, does not lose his citizenship at any moment of his absence. The whole affair was only *one visit*. And so if a cask of Madeira is carried to Cal-

cutta for the benefit of the voyage, such benefit to be enjoyed *after its return*, this is not an exportation; nor in the absence of a special context giving to such additional incident that effect, can it make any difference if in the mean time it be temporarily landed at one foreign port, or at several.

In general, then, neither the lapse of long time, nor the incidence of numerous details affects the *unity* of an act.

I find nothing in the context of the Statutes under consideration to disturb this usual signification of the word *export*. Although it may be noticed that the context in the present case goes to *confirm* the above conclusion as to the meaning of *export*, as one to which the legislature was actually advertent, for the transaction by which domestic liquors are allowed to be shipped abroad, is one which such context recognizes as making them objects fit for *importation*, *i. e.*, foreign goods.

There may be instances in the statutes where the word "*export*" is shown, directly or by the context, to have been used *irregularly*, as, for instance, in section 1955, where the "*exportation*" to *Alaska from any port in the United States* is spoken of; but these are *exceptional*, their effect being of course limited to what is in the same connection expressly provided, and therefore without influence upon what ordinarily is the statutory use of the word.

In the case put by you in your first note, in which an intention exists to carry spirits now at Newport News, Va., to Hamilton, Bermuda, with the purpose, after landing it there, of shipping it back to this country, I am of opinion that there will be no *exportation*, or, consequently, *importation*, so far, at all events, as to entitle the owners to any privileges connected with *exportation* or *importation*.

Whether they may subject themselves to another class of the provisions of the custom law is obviously a different matter, and will best be decided when a specific case arises.

(1) The *landing* specified in the bond referred to in your first question is by its own words, and by those of the statute which requires it, a landing in the course of an *exportation*. No landing at Hamilton, therefore, in the case put by you, is such landing. Neither landing nor any other detail, statutory or other, can obviate the necessity of that *intention*, which is of the essence of exportation. I therefore answer your first question in the negative.

(2) I must add, of course, that the case in view is not within section 2500 for the purposes of your second question.

(3) Equally, such spirits will not be entitled to the rights and privileges referred to in Question 3.

I now ask your attention to the effect of the variations of which you speak in your second note.

I premise that I understand these statements to affect cases in which *nothing else appears* as to the intention of the owners in shipping the goods out of the country; for if they accompany cases in which the intention is ascertained to be what you have already stated, I am of opinion that the main support of the theory of the owners fails them, there being no exportation; so, if the only intention in shipping them abroad is for a twelve-months' storage in Bermuda, that also is inconsistent with *exportation*.

As the legal notion of emigration is a going abroad with an intention of not returning, so that of exportation is a severance of goods from the mass of things belonging to this country with an intention of uniting them to the mass of things belonging to some foreign country or other.

All emigration as above defined is attended with a chance that the intention may afterwards (*i. e.*, after actual removal) be changed. This chance does not affect the character of the act. Nor does the circumstances of an original speculation that such chance may occur, or even a resolution that upon a certain contemplated contingency the party about to emigrate will return, *ex. gr.* upon a change of government, or upon the loss of his health, &c., affect the validity of an emigration otherwise *bona fide*. I suppose that the case may often be the same with exportations as above defined, viz, a contingent change in the state of the market, by which it may be profitable to bring them back, the *immediate bona fide* purpose as well as act, however, being to seek a foreign market. This would, nevertheless, be an *exportation*, and upon return, of course, an *importation*. Nor would such exportation be defeated by the incident of "preserving the identity" of the goods.

But if the only purpose were to obtain for a time the advantages which some foreign port gives for improving spirits, and meanwhile of escaping some home revenue regulation upon domestic spirits, and acquiring after return some home revenue privilege appropriate to foreign spirits, I submit that the statutory requisites for such effect would be wanting. I say the *statutory requisites*, for I admit that if those requisites are duly complied with they must have their due statutory effect, and there would in such case be no ground for suggesting *fraud*.

I cannot say that the variations above amount to more than *evidence* of exportation or of the contrary. The mere carrying goods abroad is, of course, strong evidence

that they are being exported. Whether *proof* or not is another matter. I suppose that you do not wish a mere discussion of the weight or direction of the testimony contained in the *variations*. If questions shall be made hereafter in the courts upon the matters under consideration neither party will take any advantage from what may be said upon them here.

And in closing it may be well to express what no doubt is now understood, but may be forgotten, viz, that the Government will not be bound hereafter by any part of this discussion that may then be seen to be ill-founded. There is nothing in this opinion, or I suppose in any other part of the transaction, which the owners in question can rely upon as having the force of an estoppel or contract, in case the Government shall then be better advised as to its rights.

This opinion has no force whatever except as advice by one Department to another in a future contingency, as to which the latter Department very properly wishes to warn citizens whose interests therein are very large. With every disposition to treat the owners of these spirits with perfect candor, it must be recollected that definiteness under the circumstances is unattainable, and that it is not in the power of officers of the Government to trammel the discretion with which in the interests of the public these transactions will otherwise have to be considered, or the freedom with which accordingly they must otherwise be treated when the proposed "exportation" and "importation" shall have happened.

The present statements and discussion will of course go to show a disposition to deal fairly upon the part of these owners, and for that they must always have credit; but no engagement or embarrassment will come of what is said upon the part of the Government.

Very respectfully, your obedient servant,

S. F. PHILLIPS,
Solicitor-General.

The SECRETARY OF THE TREASURY.

During my absence these questions were put to the Solicitor-General, and he has passed upon them and submitted the above opinion and answers. Having examined the subject myself, I concur with him and approve of his opinion and answers to the questions propounded.

BENJAMIN HARRIS BREWSTER,
Attorney-General.

In pursuance of this opinion the following letters were written:

TREASURY DEPARTMENT,
Washington, D. C., July 21, 1883.

Messrs. Wood, Pollard & Co., of Boston, have addressed a letter to this Department, dated the 17th instant, in which they state that a firm in Boston exported, some months since, in bond, to Hamilton, Bermuda, a quantity of whisky of domestic manufacture, which was returned to your port in January last, where it now remains in bonded warehouse. They have agreed with the holder to buy 25 barrels of this whisky, delivered in Boston, in bond, and they ask what course may lawfully be taken in the premises.

Guided by the opinion of the United States Attorney-General, this Department holds that articles the growth, product, or manufacture of the United States, when exported and reimported under section 2500 United States Revised Statutes, are not within the purview of our customs-warehousing system, and that they cannot lawfully be stored under the laws creating that system. This will apply to distilled spirits, the manufacture of the United States, once exported and reimported under the section above cited. Upon the landing of such spirits collectors of customs will exact payment of a duty equal to the tax imposed by the internal-revenue laws. They will not permit them to be entered for storage in bonded warehouses; and on failure of other means to obtain the duty, they will seize and hold them for the same, and all legal expenses of their action.

In the case now before the Department, and spoken of in the beginning of this letter, a warehouse bond has sometimes been taken in good faith, and under a mistaken but innocent belief in the legality and regularity thereof. Because of that the spirits to which that bond applies may be dealt with as an exceptional case in accordance with the conditions of the bond.

Very respectfully,

CHAS. J. FOLGER,
Secretary.

To the COLLECTOR PORT OF NEW YORK.

[5845.—Cancellation of internal-revenue export bonds.]

This Department is in receipt of your letter, dated the 28th of June last, transmitting an application by W. J. Osborne, assignee of Ives, Beecher & Co., for the cancellation of bond No. 760, given by him June 11, 1883, in the sum of \$4,700, to secure the production within six months of a foreign customs certificate to cover thirty barrels of whisky imported per bark Alfred from Bermuda.

It is alleged that the whisky on exportation from the United States was covered by internal-revenue export bond No. 4125, which bond has been canceled on the inclosed evidence. Connected with the evidence produced was a certificate from a foreign revenue officer, showing the landing at Bermuda of the "goods and merchandise" described in the landing certificate. No separate certificate, in compliance with the conditions of bond No. 760, has been produced, as required by the regulations covering such cases. The foreign certificate presented was rejected, and the bond in question taken on the ground that the certificate did not state that the whisky therein mentioned was the whisky returned to the United States, and on the ground, further, that there was no identification of the imported whisky as that which was exported.

In reply to your request for instructions, I have to state that a certificate should be presented in the usual manner, in accordance with the conditions of the bond. The Department declines to authorize the acceptance, as a sufficient compliance with said conditions, of the certificate already produced. Inasmuch as the Attorney-General has expressed the opinion that the shipment of distilled spirits abroad, with the purpose of bringing it back to the United States to evade the immediate payment of the tax thereon, is not a legal exportation, the Department, in cases which appear to come within the scope of that opinion, will insist upon a rigid compliance with its regulations, and waive none of its requirements as to the exportation or importation of distilled spirits.

As regards the question whether your action was in accordance with the general regulations in taking a bond for the production of a certificate under the circumstances, you are informed that while articles 373 to 379, inclusive, of the regulations of 1874, do not expressly refer to such cases, there seems to be no reason why a bond may not in a proper case be taken as well where the merchandise is subject to a duty equal to the tax imposed by the internal-revenue laws under section 2500, Revised Statutes, as where it is free. The regulations cited may therefore be applied in such cases.

Your inquiry whether upon an importation of this character the duty chargeable on foreign spirits should not be exacted in the absence of a foreign customs certificate showing that the whisky is the identical whisky exported, is, therefore, answered in the negative, provided it is a *bona-fide* reimportation of an American manufacture, that a bond be given as aforesaid, and that the other regulations upon the subject shall be observed. (Collector of customs, New York, August 3, 1883.)

[1885.—Department No. 46.—Division of customs.—Circular.—Reimportation of distilled spirits.]

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., April 14, 1885.

To Collectors and other Officers of the Customs:

In an opinion of the Attorney-General, printed in Decision 5829, of July 21, 1883, the question was discussed of the status for duty purposes of distilled spirits manufactured in the United States, shipped to foreign countries without payment of the internal-revenue tax, and subsequently returned to the United States, the circumstances under which the shipment abroad was made indicating that it was the intention of the parties interested when making the shipment to return the spirits to the United States. The opinion of the Attorney-General was that a shipment and return under such circumstances did not constitute an exportation and importation.

Lately considerable quantities of spirits have been shipped from the West to St. John, N. B., via Boston, and afterwards returned to Boston within short periods of time, and upon such return duty was assessed under section 2500, Revised Statutes, and on the quantity returned by the customs gauger, without a correction of volume for temperature as required by the Internal Revenue Regulations.

The Department decides that, on the facts stated, the shipment and return did not constitute an exportation and reimportation under the opinion of the Attorney-General, and that therefore the merchandise was not entitled to entry under section 2500, Revised Statutes. Where a collector of customs shall receive such domestic merchandise from a foreign port and in the original distiller's packages, and the facts bring the case

within the rule stated, he will deliver the merchandise to the collector of internal revenue for the district, who will dispose of the same under instructions to be issued by the Commissioner of Internal Revenue.

C. S. FAIRCHILD,
Acting Secretary.

1885.—Department No. 52.—Internal Revenue.—Circular No. 286.—Domestic Distilled Spirits not re-imported though returned from abroad.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., April 28, 1885.

To Collectors of Internal Revenue:

The attention of collectors of internal revenue in charge of exports and others is called to Department Circular No. 46, of the 14th instant (31 Internal Revenue Record, page 117), relative to the "reimportation of distilled spirits" subject to tax under internal-revenue laws, which circular announces the decision that, on the facts stated therein, domestic spirits shipped ostensibly for export and returned as therein set forth are not exported, and that upon return they are not entitled to entry under section 2500, Revised Statutes. Collectors of customs who receive such domestic spirits from a foreign port in the original distiller's packages, when the facts bring the case within the rule stated, are required by the circular to deliver the merchandise to the collector of internal revenue for the district. Any collector of internal revenue to whom spirits are delivered by a collector of customs, under the provisions of the above described circular, will receive the same, and will require, on behalf of the distiller or owner, payment of the tax on each package, on the quantity ascertained by the reauge thereof made upon withdrawal from the distillery warehouse. The collector will then deposit the money in the nearest designated depository to the credit of the collector in whose district the spirits were produced. He will then transmit the triplicate certificates of deposit to such collector, forwarding therewith a statement in which the name of the distiller, the number of each package, and the taxable contents of each, as determined by the marks thereon, are fully set forth. Upon receipt of the same, the collector in charge of the distillery warehouse will carefully compare the statements with his records and with the gauger's original report of the reauge for exportation on file in his office, and, if the proper tax is found to have been paid, he will issue a tax-paid stamp for each package, as in case the spirits had been originally withdrawn upon payment of the tax, excluding, however, the amount covered by excessive leakage on which tax was paid to him when the spirits were bonded for export.

He will thereupon transmit the stamps to the collector through whom he received the tax, who will detail a gauger to affix the stamps. When the stamps are affixed the gauger will write across the face of each the following words: "Affixed under provisions of Circular No. 286."

In the great majority of cases likely to arise under this circular, the certificate of landing will have been received by the collector of internal revenue prior to the return of the spirits, thus obviating the necessity of any reference to the matter in the bonded distilled spirits account other than to report the spirits on Form 93 c as covered by stamps representing taxes not reported on Form 94 A.

If, however, the taxes are paid before the receipt of evidence of landing abroad, the collector will ask for special instructions in the matter.

In case the collector, to whom the spirits are delivered by the collector of customs, is in doubt as to the district in which the spirits were produced, he should report the name of the distiller and serial numbers of the packages to this office. Upon receipt of such report he will be furnished with the name and address of such collector.

JOS. S. MILLER,
Commissioner

1885.—Internal revenue.—Circular No. 287.—Transfers of domestic distilled spirits from collectors of customs to collectors of internal revenue.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., May 1, 1885.

When a collector of customs has received domestic spirits from a foreign port in the original distiller's packages which fall within the rule announced in Circular, Department No. 46, 1885, Division of Customs, he will serve upon the internal-rev-

enue collector for the district in which such spirits are found a notice in duplicate as follows:

CUSTOM HOUSE, PORT OF _____ }
_____, 188- }

_____, Collector of Internal Revenue :

SIR: You are hereby notified that the following-described spirits, produced by _____, a distiller in the _____ district of _____, which were withdrawn from _____ distillery warehouse under an entry for exportation, and under a (transportation or exportation) bond dated _____, 188-, and which were cleared from this port of _____ on the _____ day of _____, 188-, but were not exported and consequently not reim-ported, will, in accordance with instructions contained in circular, Department No. 46, 1885, division of customs, be delivered to you upon your receipting therefor.

Number of packages and kind of spirits.

Marks and serial numbers of packages.

Numbers of warehouse stamps.

Numbers of export stamps.

Name of claimant.

These spirits are in General Order Warehouse No. —, located at _____.

_____,
Collector of Customs.

Upon receipt of the appropriate tax-paid stamps as provided in Internal Revenue Circular No. 286, the internal revenue collector to whom the spirits have been delivered when directing a gauger to affix the stamps will also direct him to regauge the spirits and to report to him in detail the actual contents of each package both in proof gallons and in wine gallons.

He will then deliver one of the duplicate notices marked "Original" to the collector of customs, with his receipt appended thereto in the following form:

Received of _____, collector of the port of _____, the above-described spirits delivered to me under the instructions contained in circular, Department No. 46, 1885, division of customs. The actual aggregate contents of the above packages were found by a regauge made under my direction to be _____ wine gallons _____ proof gallons, as will appear in detail from the annexed report of the gauger.

_____,
Collector of Internal Revenue.

_____, —, 188-.

The collector of internal revenue will require the claimant to receipt to him upon the duplicate notice, for the spirits upon the delivery thereof with the tax-paid stamps affixed.

This receipt will be in the following form :

Received of _____, collector of internal revenue for the _____ District of _____, the above described spirits which, according to the marks and brands thereon, contained, at the time of their withdrawal from the distillery warehouse, taxable gallons as follows:

Serial number of package.

Taxable gallons.

Approved.

H. C. ROGERS,
Acting Commissioner.

D. MANNING,
Secretary of the Treasury.

* * * * *

STATEMENT of the QUANTITY, in AGGREGATE 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, 1885.

	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, 1884...	41,170,338	15,011,778	393,409	487,236	93,367
2. Produced and bonded during the year...	12,277,750	5,328,043	13,436,916	2,081,165	639,461
Total.....	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral, or cognie spirits.	Miscellaneous.	Total number of gallons.
DR.	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1. Remaining in warehouse July 1, 1884...	411,071	1,423,000	4,507,352	63,502,551
2. Produced and bonded during the year...	3,235,889	27,104,382	10,811,757	74,915,363
Total.....	3,646,960	28,532,382	15,319,109	138,417,914

	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.
CR.	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
3. { Withdrawn on payment of tax during the year.....	13,204,672	4,805,499	7,975,899	950,623	631,015
4. { Lost by leakage or evaporation in warehouse.....	3,235,643	935,383	3,827	16,385	1,750
5. Withdrawn for export during the year.....	3,775,221	624,009	4,944,168	932,140	832
6. Withdrawn for scientific purposes dur- ing the year.....	2,094	204	24,459		
7. Withdrawn for transfer to manufactur- ing warehouse.....		935	131,553		
8. Lost by casualty, &c., during the year.....	156,369	336,182		44	
9. Remaining in warehouse June 30, 1885..	33,074,089	13,637,609	750,419	669,209	99,231
Total.....	53,448,088	20,339,821	13,830,325	2,568,401	732,828

	High wines.	Pure, neutral, or cognie spirits.	Miscellaneous.	Total number of gallons.
CR.	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
3. { Withdrawn on payment of tax during the year.....	3,434,372	26,437,464	10,209,777	67,649,321
4. { Lost by leakage or evaporation in warehouse.....	14,948	20,505	195,873	4,424,314
5. Withdrawn for export during the year.....		340,139	54,609	10,671,118
6. Withdrawn for scientific purposes dur- ing the year.....		573		27,330
7. Withdrawn for transfer to manufactur- ing warehouse.....		270,515		403,003
8. Lost by casualty, &c., during the year.....	236	609	24,472	517,912
9. Remaining in warehouse June 30, 1885..	197,404	1,462,577	4,834,378	54,724,916
Total.....	3,646,960	28,532,382	15,319,109	138,417,914

* Six thousand seven hundred and twenty-one gallons transferred from "bourbon" to "rye" to conform to the reclassification of the collector of the second district Iowa. There is no change in the aggregate. The totals here are 41,170,338 "bourbon" and 15,011,778 "rye." The report for the year 1884 shows 41,177,059 "bourbon" and 15,005,057 "rye."

EXPENSE TO THE UNITED STATES IN ENFORCING THE INTERNAL-REVENUE LAWS AS TO DISTILLED SPIRITS FROM WHICH NO REVENUE IS DERIVED.

The quantity of spirits held in charge of storekeepers or storekeepers and gaugers on deposit in distillery warehouses during the year ended June 30, 1885, was, as appears from the preceding tabular statement, 138,417,914 gallons, and the quantity so held in special bonded warehouses was 702,121 gallons (see table on p. CXXXI of this report), making a total of 139,120,035 gallons. The salaries paid during the year to storekeepers and to officers known as "storekeepers and gaugers" amounted to \$1,103,786, or very nearly eight-tenths of a cent on each gallon as above held in bond.

The quantity of spirits gauged during the year was as follows:

	Gallons.
Deposited in distillery warehouses	74,915,363
Deposited in special bonded warehouses	312,197
Withdrawn from distillery warehouses	83,175,086
Fruit brandy tax-paid	1,468,775
Spirits gauged for rectifiers	111,536,384
Class 2, exports in warehouse	8,726,231
Total	280,134,036

The amount paid during the year to gaugers as fees and traveling expenses was \$744,027, or at the average rate of twenty-six hundredths of a cent per gallon on the quantity gauged as above stated.

The collections for 1885 were \$112,421,121. The collections from distilled spirits held on deposit in distillery warehouses were \$60,920,324, which is a little over one-half of the total collections.

There is no means of separating expenses of collectors, deputies, &c., so as to show what part was incurred in the collection of tax on spirits, but it is probable that nearly one-half of such expenses was directly or indirectly connected therewith.

The total expenses of collectors, deputies, clerks, &c., were, for 1885	\$1,785,289
For revenue agents	77,445
For stamps and paper	392,634
For office of Commissioner of Internal Revenue	284,591
For detecting fraud	34,387
Total	2,574,346

One-half of which is	1,287,173
Add amount paid for locks at distilleries	1,361
Add amount paid for hydrometers	5,725

Total paid out

Dividing the total paid out as above (being all the expenses other than those incurred through the employment of storekeepers and of gaugers) by 138,417,914, the number of gallons, as before stated, held on deposit in distillery warehouses, gives a quotient of 0.0093, which shows that the expense incurred, other than that covered by payments to officers employed as storekeepers and as gaugers, was at the rate of ninety-three hundredths of a cent per gallon on the quantity held in distillery warehouses.

The total expense per gallon is derived as follows:

Amount per gallon paid to storekeepers (including storekeepers and gaugers) ..	\$0.0080
Amount per gallon paid to gaugers	0.0026
Amount paid to collectors, deputy collectors, collectors' clerks, revenue agents, office Commissioner of Internal Revenue, for stamps and paper, for detecting fraud, and for locks and hydrometers	0.0093
Total	0.0199

Or very nearly 2 cents.

The quantity of spirits withdrawn from distillery warehouses free of tax, including allowances, during the fiscal year ended June 30, 1885, was as follows:

	Gallons.
For export.....	10, 671, 118
For scientific purposes.....	27, 330
For manufacturing warehouses.....	403, 003
Allowed for leakage.....	4, 424, 314
	<u>15, 525, 765</u>
Add quantity stamped for export and remaining in warehouse June 30, 1885.....	8, 726, 231
Total.....	<u>24, 251, 996</u>
At 2 cents per gallon.....	.02
Total expense.....	\$485, 039. 92

It appears from the above computation that during the year the expense to the United States in enforcing the internal-revenue laws as to spirits from which no revenue is derived was a little more than \$485,000. It should be noted, however, that since the close of the fiscal year, and prior to October 1, 1885, a portion amounting to 2,358,330 gallons of the quantity above given as stamped for export, and remaining in warehouse June 30, 1885 (less 2,122 gallons withdrawn for the United States) has been withdrawn upon payment of the tax. On the other hand, it appears that the tax has been abated upon 401,160 gallons of the 517,912 gallons lost by casualty during the year; also, that there were stamped for export since the close of the fiscal year 2,313,086 gallons not withdrawn from warehouse.

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES FOR THE YEAR ENDED JUNE 30, 1885.

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, 1885, 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, 1884.....	63, 502, 551	
Not actually in warehouse, claimed to have been lost by casualty.....	249, 317	
Withdrawn for exportation, proofs of landing not received.....	10, 148, 599	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse.....	85, 137	
		<u>73, 985, 604</u>
Produced from July 1, 1884, to June 30, 1885.....		<u>74, 915, 363</u>
Total.....		<u>148, 900, 967</u>
Withdrawn tax-paid (including deficiencies on export bonds and casualties disallowed).....	66, 824, 469	
Stamped for export, but afterwards withdrawn upon payment of tax.....	938, 971	
Exported, proofs of landing received.....	11, 714, 240	
Allowed for loss by casualty.....	247, 965	
Withdrawn for scientific purposes and for the use of the United States.....	27, 330	
Allowed for loss by leakage or evaporation in warehouse.....	4, 424, 947	
Allowed for loss by leakage in transportation for export, &c.....	94, 573	
Withdrawn for transfer to and received at manufacturing warehouse.....	318, 323	
		<u>84, 590, 818</u>
Withdrawn for exportation, proofs of landing not received.....	9, 001, 679	
Withdrawn for transfer to manufacturing warehouse, not received at warehouse.....	92, 313	
Not actually in warehouse, claimed to have been lost by casualty.....	491, 241	
Stamped for export, remaining in warehouse June 30, 1885.....	7, 750, 696	
All other spirits remaining in warehouse June 30, 1885.....	46, 974, 220	
		<u>64, 310, 149</u>
Total.....		<u>148, 900, 967</u>

SPIRITS BONDED FOR EXPORTATION AND ALLOWED TO REMAIN IN
DISTILLERY WAREHOUSES.

The last item but one in the preceding summary of operations at distillery warehouses indicates that there were 7,750,696 gallons of spirits in distillery warehouses June 30, 1885, which had been "stamped for export"—that is to say, to the packages containing which spirits export stamps had been affixed. This quantity represents the greater part of the spirits, mainly bourbon whisky, as to which bonds had been filed under the provisions of a circular (No. 282) issued January, 1885. These bonds were conditioned for the delivery of the spirits for exportation to the collector of customs or on board ship within seven months, during which time the spirits were allowed to remain in the distillery warehouse. As the spirits had usually already remained in warehouse the entire three years limited by the warehousing bond, the practical result of the plan was to allow spirits to remain in warehouse at least three years and seven months.

The original application for permission to retain spirits in distillery warehouses after the giving of a transportation bond or exportation bond, and after the expiration of the three years specified in the warehousing bond, was unfavorably received. The matter, however, having been submitted to the Attorney-General, and he having rendered an opinion in which he stated that the Treasury Department had the power to make a regulation by which distilled spirits could be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, and that the exportation bond or transportation bond frees the spirits for the time being from the operation of the distillery warehouse bond, Circular No. 282 was issued and continued to afford authority for receiving what were known as "seven months" bonds, until modified by a telegram of August 14 and by Circular No. 294 of August 15, 1885. Copies of the Attorney-General's opinion, and of the circulars and leading letters relating to this matter, are subjoined :

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, December 2, 1884.

SIR: I have the honor to acknowledge the receipt from you by reference, on the 25th ultimo, of the petition of Mr. John B. Thompson, jr., distiller, of Harrodsburg, Mercer County, Kentucky.

This petitioner states that as a part of his business he is an exporter of spirits to foreign countries, and that in pursuit of this business he has met with some hardships, growing out of the regulations of this Department governing the exportation of such goods.

He says that the regulations now require, where goods are entered for export, re-gauged, and stamped, they shall be immediately withdrawn from the distillery bonded warehouse and delivered to the distiller, who is presumed to immediately deliver them to the transportation company. He avers, however, that this immediate delivery cannot be made, and that consequently the goods are left out in the distillery yard exposed to the weather, causing loss by leakage. He complains also of delay in the issuing of export stamps after the execution of the export bond, and of another delay at the port of export, where the goods are permitted to lie on the beach, subject to all changes of weather, unless they are stored in a warehouse at such port at the expense of the owner; wherefore he asks that all rules and regulations be so changed and modified as to permit goods which have been entered for export, re-gauged, and stamped to remain or be restored in the warehouse of the distiller or some other intermediate warehouse for such time as the same would be compelled to stay upon the road, on the beach, and in warehouses at port of export awaiting transportation by some foreign-bound vessel abroad; and which time by practical administration of the law has been shown to be from four to eight months, and that all bonds be changed and modified to meet such rules and regulations.

In reply to your request for a report on this matter, I have the honor to submit a copy of the Department regulations, Series 7, No. 4, and supplements, governing the

exportation of domestic spirits in bond, and to give below the history of a package of spirits exported under such regulations.

I would first call attention to the law, quoted in articles 1, 2, and 3, pages 3, 4, and 5, Series 7, No. 4, herewith, especially to the first paragraph on page 3, which reads as follows:

"Distilled spirits may be withdrawn from distillery bonded warehouses at the instance of the owner of the spirits, for exportation in the original casks or packages, without the payment of tax, under such regulations and after making such entries and executing and filing with the collector of the district from which the removal is to be made, such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury."

Under the law and existing regulations, when Mr. Thompson desires to remove a package of spirits from his warehouse for exportation, he must file with the internal-revenue collector of his district a notice of his intention to export the package, giving the serial number thereof; also whether he intends to export it on a through bond direct to the foreign port or on a bond conditioned for delivery to the collector of customs for exportation under the law quoted on pages 4 and 5 of Regulations 7, No. 4. (See article 3, series 7, No. 4.)

Upon the receipt of such notice the collector issues an order to a gauger to inspect the spirits at the warehouse, and to report. (Article 4.) The gauger executes the order and reports the original contents, the contents found by his regauge and the difference between the two. (Article 5.)

Mr. Thompson receives one of these reports, and if he is still of the opinion that he wishes to export, he indicates that fact by executing a paper called an "entry for withdrawal" (Article 6); at the same time he will pay the collector ten cents for the expense of providing and affixing the export stamp (Article 7), and also pay tax on any excessive leakage as shown by the gauger's report (Article 8). He will also at that time execute a bond with sureties satisfactory to the collector (Article 9), using at his option the through bond prescribed in article 10, or the transportation prescribed in article 11. Upon the acceptance of the bond and payment of the deficiency tax, if any, and for affixing the stamp, the collector issues a permit to the storekeeper for the delivery of the package to Mr. Thompson (Article 14). Before the spirits are actually delivered, however, the law, which cannot be annulled or changed by a regulation, requires the delivery of the bill of lading.

Recognizing, however, the difficulty of procuring bills of lading from a carrier before the carrier has possession of the goods, the regulations have been framed so as to provide for the delivery of the bill of lading immediately on the receipt of the package from the storekeeper (Art. 17).

In order to protect the package from seizure *en route*, before removal the gauger is required to affix the export stamp and cut or burn a brand on the package, showing that it is intended for export (Art. 15). The regulations do not interfere with Mr. Thompson in his arrangements with the parties who agree to transport the goods for him except to forbid the incorporation into the bill of lading of any stipulation impairing the obligation of the owner and transportation company to forward and deliver the spirits to the designated collector of customs at the port of entry (Art. 18). Thirty days is the time fixed in the bond in which to transport the goods to the collector of customs, with fifteen days in addition to secure the collector's certificate of clearance (Art. 17). Experience has shown that this time is usually sufficient. If, however, it is not sufficient an extension of time has been granted upon a special application of the principal and sureties on the bond, and upon statements showing due diligence.

Upon the arrival of the spirits at the port of exportation it is the duty of the collector of customs to cause them to be inspected and gauged, and to see that the lading on board of the exporting vessel is under proper supervision, or if the vessel is not ready to receive them, he shall exercise surveillance over the spirits in order to prevent fraud.

The order of the collector to the inspector and gauger, their reports, and the instruction to the collector intended to prevent fraudulent removal are specified in articles from 23 to 31, inclusive.

It is the duty of the exporter to notify the collector of the port of the arrival of the spirits (Art. 20), and in case the vessel is not ready to receive them to store them in bonded warehouse (Art. 21).

It is noted that one of the matters complained of by Mr. Thompson is the expense involved in storing spirits in these warehouses. After the spirits have been gauged by the customs' gauger, Mr. Thompson either in person or through his duly authorized agent is required, in case the package was withdrawn on a transportation bond (Article 11), to file a paper with the collector of customs called an "Export Entry," also an export bond (Article 32). After the goods have been cleared, the collector of

customs will issue a certificate to that effect (Article 37), and upon receipt of evidence of landing or loss at sea, he will issue an appropriate certificate. (Article 40.)

The regulations further provide for allowances on account of loss, like casualty in transportation, and finally for the cancellation of the bonds upon the presentation of the proper proofs. (Article 43.)

Upon recurring to Mr. Thompson's petition, it will be seen that he complains of certain delays, all of which occur after the withdrawal of the spirits from his warehouse, and that his remedy is to allow the spirits to remain in the warehouse from four to eight months after they have been regauged and stamped with the export stamp, or after withdrawal to have them immediately restored to his warehouse to remain for that length of time.

I am unable to see how the retention of the spirits in the warehouse after they are stamped and branded for export is going to prevent the delays incident to transportation and exportation.

These delays are as likely to occur at one time as another. However, this office does not construe the laws relative to withdrawals for export as compelling the distiller to withdraw his spirits at any time. Of course, if he has gone so far as to have them gauged, stamped and branded for export, it would be rather awkward to have them withdrawn for any other purpose.

The law, however, does not prohibit the storage in a distillery warehouse of any spirits produced by the distillers unless the tax has been paid on such spirits (sec. 3283, R. S.), and this office would take no action in the matter if Mr. Thompson left his spirits in warehouse after he had done everything that the law and regulations prescribe concerning withdrawals for exportation, provided, of course, the spirits did not remain in warehouse longer than three years from the date of the warehousing bond. In that case it would become the duty of the collector to enforce the payment of the tax then overdue.

Mr. Thompson has no lack of information as to the exact time when each and every package of his distilled spirits must be withdrawn on payment of the tax, unless sooner withdrawn for export or other legal purpose free of tax.

It would seem, therefore, that by the use of ordinary diligence he might so make his arrangements for withdrawal and transportation as to give him the benefit of the full three years his spirits are allowed to lie in warehouse under the law (sec. 3293, R. S.), without incurring any of the inconveniences of which he complains, that cannot be obviated by some special order from this office in any particular shipment. But according to my understanding of the law, which Congress has several times, and after full discussion, refused to change on this point, Mr. Thompson's spirits must be withdrawn in three years from date of the warehousing bond, whatever may be the inconvenience resulting from such withdrawal.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH McCULLOCH,
Secretary of the Treasury.

Subsequently the Secretary addressed the following letter to the petitioner in this case:

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, December 5, 1884.

SIR: Your letter, without date, received on the 28th ultimo, having been referred to the Commissioner of Internal Revenue, with a request for an expression of his views on the matter presented by you, has been returned with his letter of the 2d inst., a copy of which is herewith inclosed.

The main point of the letter is that the law does not permit distilled spirits, after having been withdrawn for exportation, to be stored in any intermediate warehouse awaiting an opportunity for exportation, except as set forth in Article 21, of the Regulations, series 7, No. 4, which requires the collector of customs to have packages of spirits placed in stores in case the vessel is not prepared to receive them on arrival at the port of export. To comply with your request would be by mere executive authority to virtually establish a system of transportation in bond and storage in bonded warehouses, other than distillers' warehouses, that was deliberately abolished by act of Congress of January 11, 1863 (15 Stats., 34), and which has not been restored by any subsequent act.

Very respectfully,

CHAS. E. COON,
Acting Secretary.

Mr. JOHN B. THOMPSON,
Harrodsburg, Ky.

For reasons stated therein, the following letter, asking for an opinion of the Attorney-General, was addressed by the Commissioner of Internal Revenue to the Secretary of the Treasury :

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., December 13, 1884.

SIR: In view of the very elaborate discussion of certain questions growing out of provisions of the internal-revenue law and the powers of the Commissioner, and possibly of yourself, under them, I have the honor to submit as the basis of an inquiry to be addressed to the Attorney-General, should you deem such a course advisable, the following:

Section 3271 United States Revised Statutes, Internal Revenue Compilation, page 51, is as follows: "Every distiller shall provide, at his own expense, a warehouse, to be situated on and to constitute a part of his distillery premises, and to be used only for the storage of distilled spirits of his own manufacture until the tax thereon shall have been paid; but no dwelling-house shall be used for such purpose, and no door, window, or other opening shall be made or permitted in the walls of such warehouse leading into the distillery or into any other room or building; and such warehouse, when approved by the Commissioner of Internal Revenue, on report of the collector, is hereby declared to be a bonded warehouse of the United States, to be known as a distillery warehouse, and shall be under the direction and control of the collector of the district, and in charge of an internal-revenue storekeeper, assigned thereto by the Commissioner."

The closing paragraph of section 3267 United States Revised Statutes (Compilation page 50), is as follows:

"On the third day after the spirits are conveyed into such cistern they shall be drawn off into casks, under the supervision of such gauger, in the presence of the storekeeper, and be removed directly to the distillery warehouse; but on special application to the collector by the owner, agent, or superintendent of any distillery, the spirits may be drawn off from the said cisterns, under the supervision of the gauger, at any time previous to the third day."

Section 4 of the act of May 28, 1880 (Compilation, pages 220 and 221), contains the following:

"The said distiller or owner shall at the time of making said entry give his bond in duplicate, with one or more sureties, satisfactory to the collector of the district, conditioned that the principal named in said bond shall pay the tax on the spirits as specified in the entry, or cause the same to be paid, before removal from said distillery warehouse, and within three years from the date of said entry; and the penal sum of such bond shall not be less than the amount of the tax on such distilled spirits."

* * * "And in case the distiller or owner fails or refuses to give the bond hereinbefore required, or to renew the same, or neglects to immediately withdraw he spirits and pay the tax thereon, or if he neglects to withdraw any bonded spirits and pay the tax thereon before the expiration of the time limited in the bond, the collector shall proceed to collect the tax by distraint, issuing his warrant of distraint for the amount of tax found to be due, as ascertained by him from the report of the gauger if no bond was given, or from the terms of the bond if a bond was given. But this provision shall not exclude any other remedy or proceeding provided by law." * * *

"The tax on all distilled spirits hereafter entered for deposit in distillery warehouses shall be due and payable before and at the time the same are withdrawn therefrom and within three years from the date of the entry for deposit therein; and warehousing bonds hereafter taken under the provisions of section 3293 of the Revised Statutes of the United States shall be conditioned for the payment of the tax on the spirits as specified in the entry before removal from the distillery warehouse, and within three years from the date of said bonds."

Section 3330, United States Revised Statutes, compilation, pages 75 and 76, contains the following provisions:

"Distilled spirits may be withdrawn from distillery bonded warehouses, at the instance of the owner of the spirits, for exportation in the original casks, * * without the payment of tax, under such regulations, and after making such entries and executing and filing with the collector of the district from which the removal is to be made such bonds and bills of lading, and giving such other additional security as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury: Provided, That bonds given under this section shall be canceled under such regulations as the Secretary of the Treasury shall prescribe: And provided further, That the bonds required to be given for the exportation of distilled spirits shall be canceled upon the presentation of satisfactory proof and certificates that said distilled spirits have been landed at the port of destination named in the bill of lading or, upon satisfactory proof that after shipment the same were lost at sea without fault or neglect of the owner or

shipper thereof. All distilled spirits intended for export, as aforesaid, before being removed from the distillery warehouse, shall be marked as the Commissioner of Internal Revenue may prescribe, and shall have affixed to each cask an engraved stamp indicative of such intention, to be provided and furnished by the several collectors as in the case of other stamps, and to be charged to them and accounted for in the same manner, and for the expense attending the providing and affixing such stamps *ten cents* for each package so stamped shall be paid to the collector on making the entry for such transportation. When the owner of the spirits shall have made the proper entries, filed the bonds, and otherwise complied with all the requirements of the law and regulations as herein provided, the collector shall issue to him a permit for the removal and transportation of said spirits to the collector of the port from which the same are to be exported, accurately describing the spirits to be shipped, the amount of tax thereon, the State and district from which the same is to be shipped, the name of the distiller by whom distilled, the port to which the same are to be transported, the name of the collector of the port to whom the spirits are to be consigned, and the routes over which they are to be sent to the port of shipment."

By other provisions of law, in section last quoted and elsewhere in the statutes, the precise terms of which it is perhaps unnecessary to state, elaborate provision is made for the *exportation of spirits*. Pursuant to power conferred by statute, regulations have been made concerning the manner of exporting spirits, a copy of which is inclosed.

It has been supposed by this office that the provisions of law hereinbefore quoted impose upon this Bureau the duty of collecting the tax of 90 cents per gallon upon whisky immediately after three years from the time when it was placed in the distillery bonded warehouse, *unless in the meantime it had been exported, or withdrawn for scientific purposes, &c.* The right to export without the payment of tax has never been questioned.

I have been greatly pressed with the argument that *authority exists to make regulations* by which, upon the filing by the distiller or owner of a declaration of a purpose to export spirits and the giving of a bond, spirits might be permitted to remain in the *distillery warehouse* for a longer period than three years without the payment of the tax. It has been urged with great vigor that inasmuch as a long delay ensues in many cases after the spirits are withdrawn from the warehouse before facilities can be furnished at the seaboard for their actual transportation abroad, and especially in view of the great expense which the distiller or owner must incur by reason of this delay, it would be politic, just, and lawful to permit the spirits to remain in the distillery warehouse *without expense to the distiller while this time is consumed*. If the power to make such a regulation exists, it is of the utmost importance to a great interest that it should be exercised.

I respectfully submit the foregoing, with the request that, if you deem it advisable to do so, you will take the opinion of the Attorney-General as to whether the Commissioner of Internal Revenue, with or without the approval of yourself, or whether the Secretary of the Treasury, with or without the concurrence of the Commissioner of Internal Revenue, has the power, under the statute, to make a regulation by which distilled spirits could be permitted to remain in the distillery warehouse after the expiration of three years from the date of entry therein, upon the filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith, and the giving of a bond to do so within a given period.

A decision on this point will, of course, render it necessary to consider whether the law does not in *every event* require the *actual withdrawal* of the spirits *at the end of three years*, either upon payment of the tax or for scientific purposes (sec. 3297, R. S., and 20 Stat., page 48), or for the use of the United States (sec. 3464, R. S.), or for transfer to manufacturing warehouses (sec. 14, act May 28, 1880), or for exportation, and also whether such exportation must begin with the physical removal of the spirits from the distillery warehouses, not later than the expiration of the period of three years, or whether the exportation may be construed to begin when the declaration of intention to do so is filed, together with such a bond *as may be prescribed by regulations*.

Attention should also be directed to sections 3182, 3184, and 3288 of the United States Revised Statutes.

Very respectfully,

WALTER EVANS,
Commissioner.

HON. HUGH McCULLOCH,
Secretary of the Treasury.

On the 15th of December, 1884, the Secretary of the Treasury submitted certain questions to the Attorney-General, and on the 24th received from him an opinion. The nature of the questions, the opinion of the

Attorney-General, and the instructions issued by this office and approved by the Secretary, are embodied in Circular No. 282, issued January 3, 1885, as follows:

[1885.—Department No. 4.—Circular No. 282.—Assessment and Exportation of Spirits.]

TREASURY DEPARTMENT, INTERNAL REVENUE OFFICE,
Washington, D. C., January 3, 1885.

Under date of 24th ultimo the Attorney-General of the United States announced the following opinion:

"The Secretary of the Treasury :

"SIR: Yours of the 15th asks the following question: 'Whether the Treasury Department has the power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same in good faith and the giving of a bond to do so within a given period.'

"Upon consideration, I submit that it has such power.

"The exportation or transportation bond frees the spirits, for the time being, from any obligation for a domestic tax, and of course from the operation of the distillery warehouse bond. The giving of such first-named bond is one of the acts by the owner which go to constitute the complex transaction of exportation. Until exportation is perfected, the spirits also remain subject to a tax-lien on behalf of the Government. Therefore, whilst by the inception of the transaction of exportation the spirits are transformed into a different subject matter from that upon which the distillery warehouse bond had operated, they nevertheless remain one upon which the United States have a specific contingent charge in all respects perhaps, except that of contingency, the same as what it previously had. There is, therefore, no statutory reason why it may not, for a period reasonably required in the process of exportation, remain in the same custody as before, even after three years. Manifestly, upon the face of it, a wide difference exists in this respect betwixt the conditions towards the Government of such spirits and that of tax-paid spirits. This difference is recognized in the provision of section 3288, Revised Statutes.

"I have spoken of statutory reasons, because it is this class only that affects the power of the Secretary of the Treasury hereupon. The regulatory reasons, so to say, for this or that custody are for him to adjust. These latter reasons control the subject matter of which you speak.

"Very respectfully,

"S. F. PHILLIPS,

Solicitor-General.

"I concur in the above opinion.

"BENJAMIN H. BREWSTER,

"Attorney-General."

"24th DECEMBER, 1884."

There being no doubt of the legal right of the owner to export spirits free of tax, and no objection being seen to giving the time reasonably and fairly necessary therefor, in deference to the above opinion the following modification of the instructions of this office governing assessments and the exportation of domestic spirits are issued:

Hereafter, collectors will list and report monthly, on Form 23, for assessment, all spirits which have remained in warehouse more than three years from the date of the warehousing bonds, except such as are covered by transportation or exportation bonds filed with and duly approved by them prior to the date of the preparation of the lists and of the conditions of which bonds there has been no breach.

Collectors will also report spirits for assessment which have remained in distillery warehouse more than three years from the date of the warehousing bond, although covered by transportation or exportation bonds, in case the spirits are not withdrawn from the warehouse within the time named in the bond for delivery of the spirits at the port from which they are to be exported.

All applications of the principal and sureties for an extension of the time in any transportation or exportation bond, conditioned for the delivery of the spirits to the collector of customs or for the delivery thereof on board ship, should be in writing, specifically setting forth the grounds therefor, and the collector of internal revenue will forward the application to the Commissioner of Internal Revenue for action. The officer forwarding the application will indorse his opinion thereon as to the propriety of granting the same, and will certify as to whether the bond is good and sufficient, and as to whether any loss will probably occur by granting such extension.

Under the present practice, collectors are required to report to this office such of

the listed spirits as are withdrawn between the time of listing and the actual assessment. They will hereafter, at the time of reporting listed spirits as withdrawn, upon payment of tax before assessment, also report those covered by such bonds so approved by them since listing.

The Regulations, Series 7, No. 4, are hereby amended by striking out the words "thirty days" in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law, must be furnished *before* spirits can be withdrawn from the warehouse); also, necessary delays which may occur in promptly securing ocean transportation to the port of destination.

Collectors will be careful to see that the required declaration of intention to export is clear and explicit, and that this and all the other proceedings are in good faith; that the export stamps are paid for; taxes on deficiencies paid; bonds with ample security furnished; and all steps taken which, under the law, are incidental to this transaction by the inception of which, in the language of the Attorney General, "the spirits are transformed into a different subject-matter from that upon which the distillery-warehouse bond had operated," and which, in his opinion, "frees the spirits for the time being from any obligation for a domestic tax."

WALTER EVANS,
Commissioner.

Approved, January 6, 1885.

H. McCULLOCH,
Secretary of the Treasury.

Under the authority vested in the Treasury Department to regulate the matter the following circular was next issued:

[1885.—Department No. 9.—Circular No. 283.—Exportation of spirits in bond.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 15, 1885.

On and after January 25, 1885, collectors of internal revenue will decline to approve bonds given for the transportation or exportation of distilled spirits filed with them after the 9th day of the month succeeding that on which the tax on the spirits becomes due under the terms of the warehousing bond.

Export-stamps should be affixed without delay when the exportation or transportation bond is accepted by the collector.

The detailed statements of balances in warehouse, on inside pages of Form 94 *a*, should hereafter be subdivided so as to show separately all such balances covered by such bonds.

WALTER EVANS,
Commissioner.

Approved.

H. McCULLOCH,
Secretary of the Treasury.

Pursuant to a resolution of the Senate, the following letter was addressed to the Secretary of the Treasury:

[Relative to extension of time of the bonded period.]

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, January 24, 1885.

SIR: In response to Senate resolution of January 21, 1885, calling for copies of all official letters and other correspondence in this Department "of date subsequent to the 30th of November, 1884, relating to the collection or postponement in any manner of the tax upon distilled spirits and not accompanying the communication to the Senate in response to its resolution of the 12th instant," referred by you to this office on the 23d instant, I have the honor to state that some months ago this office was urged with great persistency by John B. Thompson, jr., esq., a distiller of Harrods-

burg, Ky., to extend and enlarge the time prescribed in the then existing Regulations for the exportation of distilled spirits in bond.

The first written communication upon the subject was from Mr. Thompson to you and myself jointly, said paper being without date, a copy of which is inclosed.

My reply to that letter was dated December 2, 1884, and a copy thereof is herewith transmitted.

Besides being a distiller Mr. Thompson is a lawyer of ability, and his propositions of law applicable to the case were insisted upon with great zeal and not less ingenuity and force. His renewed efforts, notwithstanding my letter of December 2, were seconded by several members of Congress whose constituency were vitally interested in the subject, and finally I addressed you a letter under date of December 13, 1884, a copy of which is inclosed.

After you had transmitted the last-mentioned communication to the honorable Attorney-General, and had propounded to him such inquiry thereupon as seemed to you advisable, and after that officer had returned his answer thereto, Messrs. J. B. Beck, J. O. Broadhead, and Phil. B. Thompson, jr., presented a written communication, under date of the 3d instant, a copy of which is also inclosed.

While I could not yield to the views contained in the last-named paper, with your approval I did, under the authority of section 3330, United States Revised Statutes, and in deference to the opinion of the honorable Attorney-General, make Regulation No. 282, a printed copy of which is also inclosed.

Subsequently an additional regulation, No. 283, was issued, a printed copy of which I inclose.

When the Senate resolution of the 13th instant upon the same subject was referred to this office, it was regretfully observed that its language was, probably inadvertently, too narrow to cover any correspondence of this office upon the subject except Circular No. 282.

It may not be improper to remark that while this office had not entertained, nor theretofore acted upon a view of the law similar to that expressed by the Attorney-General, still I did not doubt that it was proper to conform its action to the law as expounded by the Head of the Department of Justice. The persons interested in the subject are manifestly entitled to all the rights the law gives them, and the Honorable Attorney-General is the proper officer to state what the law is.

The only difference of opinion was as to whether the spirits could lawfully remain in warehouse after the expiration of three years. I thought not, except for the time necessary to enforce the collection of the tax by lawful means.

The Attorney-General advises that the spirits may lawfully remain in distillery warehouses after the three years expire, for a time reasonably required in the process of exportation, provided the proper declaration of a *bona fide* purpose to export is made and a bond given that it will be done within that reasonable time, and they are, after those things are done, to be regarded as in process of actual exportation, although delays may come from the difficulty of getting advantageous transportation rates and other facilities. By this means the spirits may be retained in distillery warehouses free of expense, rather than subject the owner to certain expenses alleged to be incident to the mode formerly in vogue.

It will be seen that Regulation No. 282 does not extend the bonded period on spirits not thus (at least constructively) in process of exportation. All it does is to remit the question of reasonable time to the decision of the several collectors of internal revenue, such time in no event to exceed the maximum of seven months.

The erroneous idea that that regulation extended the bonded period became widespread in consequence of very indiscreet and inaccurate expressions in newspaper interviews and statements made by persons interested and otherwise.

I have felt it not improper on this occasion to put these observations upon record, and also to add that, inasmuch as the mode of collecting taxes past due is by the process or remedy known to the law as assessment, the fact that the regulations became operative on the 6th day of January was of no more consequence, so far as the collection or payment of the taxes was concerned, than if they had gone into effect on any other day of the month prior to the 12th.

There is no other correspondence on the subject in this office.

Very respectfully,

WALTER EVANS,
Commissioner.

Hon. HUGH McCULLOCH,
Secretary of the Treasury,

The regulations governing the exportation of spirits in bond were amended so as to provide for the new class of exportations by supplemental regulations dated, respectively, January 29, 1885, and May 26, 1885.

John B. Thompson, esq., having raised certain questions as to the rights of such persons as had executed transportation bonds as authorized by Circular No. 282, the matter was submitted to the Attorney-General July 28, 1885.

On the 5th of August, 1885, the Attorney-General rendered an opinion. The letters of the Commissioner and of the Secretary and the opinion of the Attorney-General are as follows:

TREASURY DEPARTMENT.

OFFICE OF INTERNAL REVENUE.

Washington, July 27, 1885.

SIR: Referring to the petition of John B. Thompson, esq., transmitted to you on the 21st instant, in which he requests that the opinion of the Hon. Attorney-General be taken on certain questions of law therein presented, I desire to say that prior to the opinion of Attorney-General Brewster, a copy of which, embodied in Circular 282, is herewith inclosed, it was held by this office that within three years from the date of entry for deposit therein, spirits stored in a distillery bonded warehouse must be actually and physically withdrawn therefrom either on payment of the tax, or under sec. 3297, R. S., as amended by the act May 3, 1878 (20 Stat., p. 48), or sec. 3464, R. S., or secs. 14 and 15 of the act of May 28, 1880 (21 Stat., p. 148), or for export.

Last October Mr. Thompson represented that it was difficult and sometimes impossible to procure transportation immediately on the expiration of the bonded period, that even when transportation to the port of export could be procured, the immediate removal of the spirits from warehouse involved the payment of storage at the port of export until the spirits could be put on board ship, that the law allowed the spirits to remain in the distillery warehouse, not only for three years, but for an indefinite time thereafter, provided they were intended for export. This Office declined to accept this view of the law for reasons assigned in a letter to the Secretary of the Treasury, dated December 2, 1884, a printed copy of which is inclosed, and, at his request, the question involved was submitted to the Attorney-General by Secretary McCulloch.

The Attorney-General gave it as his opinion that the Treasury Department had power to make a regulation by which distilled spirits can be permitted to remain in a distillery warehouse after the expiration of three years from the date of entry therein, upon filing by the distiller or owner of the spirits of a declaration of his purpose to export the same *in good faith*, and the giving of a bond to do so within a given period, and that there is no statutory reason why distilled spirits may not, *for a period reasonably required in the process of exportation*, remain in the same custody as before, even after three years; that the Secretary of the Treasury had the power to make such a regulation, but that "the regulatory reasons, so to say, for this or that custody, are for him to adjust."

Thereupon, "*in deference*" to the opinion of the Attorney-General, Circular No. 282, (copy inclosed), signed by Commissioner Evans, and approved by Secretary McCulloch, was issued.

One of the provisions of said circular is as follows:

"The regulations, Series 7, No. 4, are hereby amended by striking out the words 'thirty days' in the condition of the bonds prescribed in Articles 10 and 11 thereof, and collectors are directed to substitute therefor such time, not exceeding seven months, as in their opinion may be reasonably required in the process of the exportation of the particular spirits to be covered by the bond, including required *bona fide* and necessary delays in the warehouse caused by operations incidental to exportation subsequent to the filing of the bond, such as the affixing of stamps, arrangements with transportation companies, procurement of bills of lading (which under the law must be furnished *before* spirits can be withdrawn from the warehouse); also necessary delays which may occur in promptly securing ocean transportation to the port of destination."

The forms of the bonds referred to, pages 8, 9, and 10 of Series 7, No. 4 (copy inclosed), were originally prescribed by Commissioner Douglass and approved by Secretary Boutwell, and have continued in use with the approval of all the Commissioners of Internal Revenue and all the Secretaries of the Treasury ever since.

The time, "*not exceeding seven months*," to be substituted for the "thirty days," was left to the discretion of the collector, who has opportunity for special knowledge of the facts in each case, and was fixed under the regulatory authority vested in the Secretary, as the maximum "period reasonably required in the process of transportation" for delivery at the port of entry.

I do not understand it to be claimed by Mr. Thompson that seven months is not all the time reasonably required for the delivery of his spirits at the port of export, or

that it is his desire and *bona fide* intention to export them, unless compelled to do so, to avoid an immediate or early payment of the tax. In this, however, I may have misunderstood him.

The questions involved are of great importance to the Government, and, as represented, to Mr. Thompson and to some other distillers. It has therefore seemed to me wise to take the opinion of the highest law officer of the Government upon them. In presenting them to the Attorney-General, if you should decide to do so, I respectfully suggest that you also present this view of the case, viz, that even if the opinion of Attorney-General Brewster is correct, and even if, as contended by Mr. Thompson, but not conceded by this office, there arises no right of action on the export bond until a failure to land the spirits abroad within the time specified, there will, nevertheless, arise, on the neglect to withdraw the spirits within seven months, a right to seize upon and detain them on an assessment made under section 3182, R. S., or, without assessment, under the provisions of section 4 of the act of May, 1880 (21 Statutes, 145-146), a right to enforce the lien which attached to the spirits the moment they were in existence (R. S., section 3251), by a bill in equity or other appropriate proceedings, and a right of action against the distiller (section 3213, R. S. *The Dollar Savings Bank v. United States*, 19 Wall., 227), even though, as said by the Attorney-General, the exportation bond frees the spirits from the operation of the distillery warehouse bond.

Respectfully,

JOS. S. MILLER,
Commissioner.

Hon. DANIEL MANNING,
Secretary of the Treasury.

TREASURY DEPARTMENT,
Washington, July 28, 1885.

SIR: Under the provisions of section 3330, R. S., and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid are allowed to export them in bond, or to transport them in bond to a port of export for exportation.

I would thank you for an expression of opinion on the following points:

(1) In the event that holders or owners of such spirits shall have failed, within the seven months specified in the bond (given under the regulations of Internal Revenue Circular, No. 282, a copy of which is inclosed), to withdraw them in fact from the distillery warehouse, should the Government at once assess the taxes due upon them, and take steps to collect the taxes with the penalty and interest thereon?

(2) Are the spirits thus covered by exportation bond, in the event of the failure to withdraw them from warehouse, liable to distraint under the provisions of section 4 of the act of May 28, 1880 (21 Stat., 145-146)?

(3) What are the rights of the Government as to legal proceedings on the bond, in the event of such failure to withdraw from warehouse, and should such proceedings be taken by the Government; or should recourse be had to such legal steps as may be practicable to enforce collection of the taxes due on the spirits?

I inclose herewith a letter of the 27th instant from the Commissioner of Internal Revenue in reference to a petition of John B. Thompson, with a copy of the petition, and a copy of Internal Revenue Regulations, Series 7, No. 4, for a more full explanation of the matters upon which your opinion is solicited.

I would thank you for the return of the inclosed documents, except the printed ones.

Very respectfully,

DANIEL MANNING,
Secretary.

The Hon. the ATTORNEY-GENERAL.

DEPARTMENT OF JUSTICE,
Washington, August 5, 1885.

SIR: I make the following extract from your letter of the 28th ultimo:

"Under the provisions of section 3330, Revised Statutes, and the act of June 9, 1874, amendatory thereof (18 Stat., 64), the holders of distilled spirits on which the tax has not been paid, are allowed to export them in bond, or to transport them in bond, to a port of export for exportation;" and then you ask for an opinion on three questions.

Answer to first question:

In the event that holders or owners of such spirits shall have failed within the seven months specified in the bond (given under the regulations of the Internal Revenue

nue Circular, No. 282), to withdraw them in fact from the distillery warehouse, a forfeiture of the bond follows and the spirits are not protected thereafter from an obligation for a domestic tax. The effect of the bond while in force, and before forfeiture, is to free the spirits from such obligation, but this effect ceases upon the forfeiture of the bond. Any other construction, it is respectfully submitted, would be an evasion of the statute. (*Meredith v. United States*, 13 Peters, 486.)

The Commissioner of Internal Revenue, with the assent of the Secretary of the Treasury, by Circular No. 282, above referred to, has already provided for the assessment of spirits, covered by transportation or exportation bond, when they have not been withdrawn from the warehouse within the time named in the bond for the delivery at the port from which they are to be exported, and I see no sufficient reason for disturbing this regulation.

Upon the application of the principal and sureties on such bond, and for good cause shown, the Commissioner of Internal Revenue may, under existing regulations, extend the time named in the bond beyond seven months. If the bond should become forfeited, and the time should not be extended as above indicated, the presumption would arise that the intention to export had been abandoned, and the Government should assess the taxes due upon the spirits and take steps to collect the same with interest, as provided by Circular 282.

2d. I am of opinion that the spirits covered by exportation bond, after the failure to withdraw them and after the forfeiture of the bond, are liable to distraint, under provisions of section 4 of the act of May 28, 1880 (21 Stat., 145-6).

3d. I answer that the condition of the bond having been broken, by the failure to withdraw the spirits from the warehouse, the right of the Government to proceed upon the bond is unquestioned.

At the same time, of course, the tax can be collected by distraint, and as the latter mode is most expeditious it would be advisable to resort to it first. 16 Opins., 634-5.

It is to be said, as a general rule, in matters of this kind, that the construction of these statutes must be such as is most favorable to their enforcement. There is no liberal interpretation in favor of the individual to be indulged in; but as statutes for the accomplishment of great public purposes they must be construed in a manner to reach those purposes, and to carry out the intention of the legislature in passing them. (*Taylor v. U. S.*, 3 Howard, 210; *Cliquot Champagne*, 3 Wallace, 406; *U. S. v. Hodson*, 10 Wallace, 406; *Smythe v. Fiske*, 23 Wallace, 280.)

As a rule deductible from these decisions, the Government loses none of its remedies to collect its revenue or debt unless there is an express repeal or abrogation of some existing remedy.

This is discussed in the opinion of my predecessor already referred to. (16 Opinions, supra. See also *U. S. v. Herron*, 20 Wallace, 251; *Dollar Savings Bank v. U. S.*, 19; *Ib.*, 227; 13 Peters, sup.)

In view of these authorities, I feel that there is no doubt as to the correctness of the answers given above to your letter of the 25th ultimo.

Very respectfully,

A. H. GARLAND,
Attorney-General.

To the Hon. the SECRETARY OF THE TREASURY.

TIME FOR EXPORTING BONDED SPIRITS NOT TO BE EXTENDED.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,
Washington, August 10, 1885.

SIR: Your letter of 6th instant has been received.

You ask the following questions:

(1) What I would consider as good and sufficient causes that would, in my judgment, entitle the holders of spirits under export bonds to an extension of time.

(2) If such application be granted by me, how many months additional time would be allowed?

In reply you are informed:

(1) That nothing suggests itself to me as a good and sufficient cause for extending the time for the transportation of distilled spirits from the distillery warehouse to the port of export beyond that already given.

(2) That if any such cause should be pointed out in any particular case the extension would probably not be one of months, but merely of the additional time absolutely necessary for the actual and *bona fide* transportation.

It is believed that the time already given is ample for those who are acting in good faith, with a *bona fide* intention of exporting their spirits.

Respectfully,

JOS. S. MILLER,
Commissioner.

Messrs. JAMES LEVY & BRO.,
33 Sycamore Street, Cincinnati, Ohio.

TREASURY DEPARTMENT, OFFICE OF INTERNAL REVENUE,

Washington, August 12, 1885.

SIR: In reply to your letter of the 20th ultimo., you are informed that where spirits were bonded for export or for transportation after they had been assessed, and the assessment remains unabated at the expiration of the period allowed for delivery at the port of export, you will make immediate demand for the tax on Form 17, and, if the tax is not paid within ten days thereafter, you will issue the demand notice on Form 21 for the tax, penalty, and interest, and proceed to collect them by distraint, if necessary, as in case of other assessed taxes.

If the assessment has been abated the spirits will again be reported for assessment. Respectfully,

JOS. S. MILLER, *Commissioner.*

ATTILLA COX, Esq., *Collector Fifth District, Louisville, Ky.*

**REVOCATION OF THE REGULATION PERMITTING SPIRITS TO REMAIN
IN A DISTILLERY WAREHOUSE SEVEN MONTHS AFTER THE EXPIRA-
TION OF THE THREE YEARS FROM THE DATE OF ENTRY THEREIN.**

On the 14th of August, 1885, the following telegram was addressed to each of the nineteen internal-revenue collectors who had already approved bonds (under authority conferred by Circular No. 282), in which the time limited for delivering the spirits to the collector of customs or on board of the exporting vessels was seven months.

After 15th instant, collectors of internal revenue must not approve transportation or exportation bonds covering spirits the tax on which is overdue under the terms of the warehousing bond nor approve bonds wherein the time specified for delivering the spirits at the port of exportation exceeds thirty days.

JOS. S. MILLER,

Commissioner of Internal Revenue.

C. S. FAIRCHILD,

Acting Secretary of the Treasury.

A regulation embodying the decision embraced in the above telegram was published in the following circular.

1885.—No. 128.—Circular No. 294.—Assessment and Exportation of Spirits.

TREASURY DEPARTMENT,
OFFICE OF INTERNAL REVENUE,
Washington, D. C., August 15, 1885.

Hereafter collectors of internal revenue will decline to approve spirits transportation or exportation bonds where the time named in the bond for the delivery of the spirits at the port from which they are to be exported exceeds thirty days; and so much of Circular No. 282, dated January 3, 1885, as amends Regulations, Series 7, No. 4, by striking out the words "thirty days," in the condition of the bonds prescribed in Articles 10 and 11 thereof, and authorizes the substitution therefor of a time exceeding thirty days, is hereby revoked.

So much also of Circular No. 283, dated January 15, 1885, as authorizes collectors to approve bonds given for the transportation or exportation of distilled spirits filed with them after the expiration of the three years' time limited by the warehousing bonds, is hereby revoked; and collectors are directed to decline to approve transportation or exportation bonds covering distilled spirits after the expiration of the three years named in the warehousing bond.

JOS. S. MILLER,
Commissioner.

Approved.

C. S. FAIRCHILD,
Acting Secretary.

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 1881, 1882, 1883, 1884, and 1885:

	1881.	1882.	1883.	1884.	1885.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Quantity of spirits actually in warehouses beginning of fiscal year	31, 363, 869	64, 648, 111	89, 962, 645	80, 499, 993	63, 502, 551
Quantity of spirits produced during fiscal year	117, 728, 150	105, 853, 161	74, 013, 308	75, 435, 739	74, 915, 363
Total	149, 092, 019	170, 501, 272	163, 975, 953	155, 935, 732	138, 417, 914
Quantity of spirits withdrawn, tax-paid, during fiscal year	67, 372, 575	70, 730, 180	75, 441, 087	78, 342, 474	67, 649, 321
Quantity of spirits withdrawn for exportation during fiscal year	15, 921, 482	8, 092, 725	5, 328, 427	9, 586, 738	10, 671, 118
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	1, 149, 851	1, 715, 722	2, 708, 446	4, 503, 969	5, 372, 559
Total	84, 443, 908	80, 538, 627	83, 475, 960	92, 433, 181	83, 692, 998
Quantity of spirits remaining in warehouses at end of fiscal year	64, 648, 111	89, 962, 645	80, 499, 993	63, 502, 551	54, 724, 916

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 seventeen fiscal years during which spirits have been stored in such warehouses:

Date.	Quantity.	Date.	Quantity.
	<i>Gallons.</i>		<i>Gallons.</i>
Remaining June 30, 1869	16, 685, 166	Remaining June 30, 1878	14, 088, 773
Remaining June 30, 1870	11, 671, 886	Remaining June 30, 1879	19, 212, 470
Remaining June 30, 1871	6, 744, 360	Remaining June 30, 1880	31, 363, 869
Remaining June 30, 1872	10, 103, 392	Remaining June 30, 1881	64, 648, 111
Remaining June 30, 1873	14, 650, 148	Remaining June 30, 1882	89, 962, 645
Remaining June 30, 1874	15, 575, 224	Remaining June 30, 1883	80, 499, 993
Remaining June 30, 1875	13, 179, 596	Remaining June 30, 1884	63, 502, 551
Remaining June 30, 1876	12, 595, 850	Remaining June 30, 1885	54, 724, 916
Remaining June 30, 1877	13, 091, 773		

* * * * *

SPIRITS IN DISTILLERY WAREHOUSES NOVEMBER 1, 1881, NOVEMBER 1, 1882, OCTOBER 1, 1883, OCTOBER 1, 1884, AND OCTOBER 1, 1885.

Following is a statement of the quantities of spirits remaining in distillery warehouses November 1, 1881, November 1, 1882, October 1, 1883, October 1, 1884, and October 1, 1885:

States.	Gallons.				
	1881.	1882.	1883.	1884.	1885.
Alabama	5,942	1,240	3,134	2,400	1,847
Arkansas	14,253	8,134	20,326	40,422	38,076
California	222,382	332,918	260,148	124,184	42,937
Colorado	2,388				
Connecticut	25,956	15,394	6,866	13,543	20,412
Delaware					708
Georgia	22,676	12,020	62,254	39,220	41,958
Idaho	5,508	6,894			
Illinois	1,905,620	2,194,383	1,174,012	1,535,527	1,383,131
Indiana	1,879,907	1,664,021	1,235,690	968,910	1,239,890
Iowa	4,756	24,475	19,038	81,892	48,798
Kansas	28,319	34,067	21,688	11,020	12,676
Kentucky	44,644,660	59,600,469	52,219,174	35,351,017	29,558,919
Maryland	3,723,706	4,021,007	3,349,798	2,647,133	2,944,563
Massachusetts	446,254	471,317	493,205	542,832	537,851
Montana			131	2,796	446
Missouri	206,612	162,457	195,316	282,349	208,600
Nebraska	198,284	195,203	164,322	130,942	81,913
New Hampshire	29,712	31,490	32,407	31,282	34,080
New Jersey	187,654	191,978	142,126	187,170	61,836
New York	281,025	345,066	242,470	302,127	439,547
North Carolina	137,183	88,409	154,151	189,362	88,953
Ohio	3,247,868	3,088,969	2,758,831	2,036,127	2,120,167
Oregon			2,022	8,383	16,058
Pennsylvania	7,683,851	9,464,256	8,656,339	6,723,169	6,140,093
South Carolina	5,677	2,587	12,532	17,262	10,149
Tennessee	1,438,385	1,362,493	1,527,574	1,408,658	1,133,955
Texas	8,493	6,434	6,340	7,033	8,498
Virginia	179,107	191,039	224,130	248,951	234,006
West Virginia	854,913	981,881	857,485	667,972	614,158
Wisconsin	51,095	129,730	163,852	167,563	94,113
Total	67,442,186	84,628,331	73,405,361	53,749,246	47,158,358

Of the 47,158,358 gallons of spirits remaining in warehouse October 1, 1885, 6,546,009 gallons were covered by transportation or exportation bonds given under the provisions of Circular No. 282, dated January 3, 1885, extending the period in transportation to more than thirty days and not exceeding seven months. The total quantity stamped for export under this circular up to October 1, 1885, was 11,039,307 gallons, of which there were tax-paid 3,297,301 gallons, and actually withdrawn for export 1,196,007 gallons, all of that withdrawn for export except 36,564 gallons having been so withdrawn since June 30, 1885.

DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1885.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1885, was 90,107,026 gallons, this quantity being distributed as follows:

	Gallons.
In distillery and special bonded warehouses	47,502,534
In hands of wholesale liquor dealers	15,256,792
In hands of retail liquor dealers	27,347,700
Total	90,107,026

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, 1885, in taxable gallons:

	Gallons.	Gallons.	Gallons.
Remaining in warehouse July 1, 1884:			
First district of California.....	263, 578		
Fourth district of California.....	118, 764		
		382, 342	
Removed for export and unaccounted for July 1, 1884:			
First district of California.....		268	
			382, 610
Produced and bonded during the year:			
Produced and warehoused in first district.....	122, 176		
Produced in fourth and warehoused in first district.....	52, 387		
		174, 563	
Produced and warehoused in fourth district.....		137, 634	
			312, 197
Transferred from warehouses in fourth district to warehouses in first district.....			7, 314
			<u>702, 121</u>
Exported and accounted for during the year:			
First district of California.....			870
Removed, tax-paid, during the year:			
First district of California.....	204, 418		
Fourth district of California.....	86, 843		
		291, 261	
Loss by regauge act of May 28, 1880:			
First district of California.....	11, 616		
Fourth district of California.....	6, 818		
		18, 434	
			309, 695
Removed for exportation and remaining unaccounted for June 30, 1885:			
First district of California.....		3, 317	
Remaining in warehouses June 30, 1885:			
First district of California.....	225, 502		
Fourth district of California.....	155, 423		
		380, 925	
			384, 242
Transferred from warehouses in fourth district to warehouses in first district.....			7, 314
			<u>702, 121</u>

Of the 312,197 gallons grape brandy bonded during the fiscal year, 122,176 gallons were produced in the first district and 190,021 gallons were produced in the fourth district of California.

The total product bonded was 111,465 gallons more than in the previous year, the amount removed, tax-paid, was 48,901 gallons more, and the loss resulting from regauge under the act of May 28, 1880, was 2,588 gallons larger than in 1884.

Of the quantity in warehouse June 30, 1885, 225,502 gallons were in the following warehouses in the first district of California:

	Gallons.
No. 1. Bode & Searle, at San Francisco.....	115, 945
No. 2. Juan Bernard, at Los Angeles.....	38, 627
No. 3. George C. Carlon, at Stockton.....	9, 265
No. 4. James M. Tierman, at San Gabriel Station.....	61, 665

And 155,423 gallons were in the following warehouses in the fourth district of California:

	Gallons.
No. 1. E. B. Carroll, at Sacramento.....	56, 426
No. 2. John F. Boyce, at Santa Rosa.....	17, 519
No. 3. A. B. Purfurst, at Santa Helena.....	57, 825
No. 4. John Tivnen, at Sonoma.....	23, 653

EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed and unaccounted for July 1, 1884, and July 1, 1885, 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, 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
2. Removed during the year ended June 30, 1885:		
Tobacco at 8 cents tax under exportation bonds.....	12, 054, 015½	
		12, 054, 015½
		12, 812, 686½
3. Exported and accounted for during the year:		
Tobacco at 16 cents tax under exportation bonds	8, 546	
Tobacco at 8 cents tax under exportation bonds	11, 770, 764½	
Tobacco at 16 cents tax paid on deficiencies	400	
Tobacco at 8 cents tax paid on deficiencies	605	
		11, 780, 315½
4. Remaining unaccounted for at the close of the fiscal year		
June 30, 1885:		
Tobacco at 16 cents tax under exportation bonds.....	2, 080	
Tobacco at 8 cents tax under exportation bonds.....	1, 030, 291	
		1, 032, 371
		12, 812, 686½

EXPORTATION OF CIGARS AND CIGARETTES IN BOND.

Number—	Number of cigars, at \$3 per M.	Number of cigarettes, at 50 cents per M.
1. Removed and unaccounted for, June 30, 1884.....	72, 050	7, 817, 500
2. Removed during the year ended June 30, 1885	1, 557, 550	104, 811, 420
	1, 629, 600	112, 628, 920
3. Exported and accounted for during the year ended June 30, 1885.	1, 516, 200	103, 393, 420
4. Remaining unaccounted for at the close of the year ended June 30, 1885.	113, 400	9, 295, 500
	1, 629, 600	112, 628, 920

DATE OF BONDS REMAINING UNACCOUNTED FOR JUNE 30, 1885.

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, 1885, are as follows, viz:

Year.	Tobacco in pounds.	Number of cigars.	Number of cigarettes.
1879	2, 080		
1884	17, 706		
1885	1, 012, 585	113, 400	9 295, 500

INSPECTORS OF TOBACCO.

All packages of tobacco, snuff, cigars, and cigarettes, withdrawn from factories free of tax for exportation are required, under regulations made pursuant to law, to be inspected and to have export stamps affixed by inspectors of tobacco appointed by the Secretary of the Treasury, under the provisions of section 3151 R. S., each inspector to be paid by the manufacturer such fees as the Commissioner of Internal Revenue may prescribe.

Upon inquiry, having ascertained that certain inspectors of tobacco were receiving annual emoluments exceeding \$3,000, and that the income of others was nearly as large, the services not being of such a grade as would seem to warrant the compensation, I have reduced the rates of fees from 10 cents to 7 cents per 100 pounds as to tobacco; from 3 cents to 1½ cents as to cigarettes; and from 20 cents to 10 cents as to cigars. Although in the cases referred to the lower rates of fees will afford adequate compensation to the officer for his services, in a majority of cases, however, they are inadequate for such a purpose. It further appears that in many cases the exportations are so light as to make it exceedingly difficult to find suitable persons to take the office and furnish the \$5,000 bond required by the law.

Inspectors of tobacco are the only officers now in the internal-revenue service who are paid by the citizens for whom the duty prescribed is performed. When the office was created the payment of tobacco taxes by stamps had not been devised, and the duties of inspectors were accordingly much more extensive than now. In order to obtain officers to perform the duties of inspecting the tobacco and marking and stamping it for export, it has been found necessary to appoint deputy collectors to be also inspectors of tobacco. This proceeding is deemed not to be illegal, but it is thought advisable not to have one person hold two offices.

I would therefore recommend that the office of inspector of tobacco be abolished, and that his duties be devolved upon the collectors of the districts where inspections of tobacco, snuff, cigars, or cigarettes for exportation are necessary; and that the exportations be made under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

STATEMENT of DRAWBACK of INTERNAL-REVENUE TAXES ALLOWED on EXPORTED MERCHANDISE during the fiscal year ended June 30, 1885.

	No. of claims.	Proprietary articles.*	Tobacco.	Cigars.	Fermented liquors.	Distilled spirits.	Total.
Baltimore	3	.....	\$23 12	\$45 00	.....	.....	\$68 12
Chicago	1	.....	.....	.....	\$33 30	.....	33 30
Milwaukee	84	.....	.....	.....	3,426 87	.....	3,426 87
New Orleans	4	.....	32 00	.....	70 23	.....	102 23
New York	320	\$46 66	42 40	112 50	4,710 20	\$2,080 80	6,992 56
Philadelphia	1	.....	16 24	.....	.....	.....	16 24
San Francisco	144	.....	2,402 04	744 25	1,331 40	1,624 50	6,102 19
Saint Louis	149	.....	.....	.....	6,620 71	.....	6,620 71
Total	706	46 66	2,515 80	901 75	16,192 71	3,705 30	23,362 22
Allowed 1884	1,090	16,460 34	6,135 81	5,673 96	14,996 30	8,832 00	52,098 41

*Exported prior to July 1, 1883.

†Including snuff.

‡Including exported stills.

MISCELLANEOUS ASSESSMENTS.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1884, and June 30, 1885, respectively, and the increase or decrease on each article or occupation:

	Assessed during fiscal year ended—		Fiscal year ended June 30, 1885.	
	June 30, 1884.	June 30, 1885.	Increase over 1884.	Decrease from 1884.
Tax on deficiencies in production of distilled spirits	\$69, 178 36	\$43, 511 42		\$25, 666 94
Tax on excess of materials used in the production of distilled spirits	3, 438 41	1, 391 52		2, 046 89
Tax on deposits and capital of banks, bankers, and savings institutions other than national banks	550 61	1, 297 17	\$746 56	
Tax on circulation of banks and others	228 61			228 61
Tax on distilled spirits fraudulently removed or seized, also taxes overdue	8, 906, 401 75	7, 216, 387 22		1, 690, 014 5
Taxes on fermented liquors removed from brewery unstamped.	2, 170 89	7, 133 18	4, 962 29	
Tax on tobacco, snuff, and cigars removed from factory unstamped.	20, 569 09	11, 287 53		9, 281 56
Tax on proprietary articles removed unstamped.	252 62	50 00		202 62
Assessed penalties.	70, 315 20	60, 883 28		9, 431 92
Legacies and successions	1, 524 17	732 30		791 87
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)	284, 188 17	291, 938 02	7, 749 85	
Special taxes (licenses)	69, 371 46	48, 111 09		21, 260 37
Tax on income and dividends	8, 034 51	4, 105 67		3, 928 84
Total	9, 436, 223 85	7, 686, 828 40		1, 749, 395 45

ASSESSMENTS FOR 1885.

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, 1885:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama	\$7, 724 36	Montana and Idaho	\$1, 423 00
Arkansas	5, 184 81	Nebraska and Dakota	21, 338 01
California	24, 418 26	Nevada and Utah	260 48
Colorado and Wyoming	3, 755 91	New Hampshire	2, 255 98
Connecticut	1, 946 19	New Jersey	7, 246 72
Delaware	549 31	New Mexico and Arizona	2, 134 72
Florida	532 51	New York	65, 679 83
Georgia	15, 347 77	North Carolina	53, 796 63
Illinois	99, 432 83	Ohio	204, 471 25
Indiana	37, 714 34	Oregon, Washington, and Alaska	1, 265 55
Iowa	7, 379 27	Pennsylvania	567, 846 98
Kansas and Indian Territory	1, 918 82	Rhode Island	1, 029 49
Kentucky	5, 966, 594 01	South Carolina	8, 183 34
Louisiana	10, 871 05	Tennessee	85, 137 03
Maine	2, 060 61	Texas	8, 666 73
Maryland	290, 064 56	Vermont	752 11
Massachusetts	16, 461 09	Virginia	32, 959 06
Michigan	6, 095 35	West Virginia	101, 529 64
Minnesota	3, 054 40	Wisconsin	10, 785 05
Mississippi	1, 122 09		
Missouri	7, 839 26	Total	7, 686, 828 40

The decrease of the assessments made during the past fiscal year from the amount assessed in 1884 consists mainly in the assessments on distilled spirits on which the tax became due after they had remained over three years in warehouse. This decrease of \$1,690,014.53 is occasioned by two causes:

(1) The production of distilled spirits three years ago was less than it was four years ago.

(2) Large quantities of spirits on which the tax had become due were bonded for export under the provisions of Circular No. 282, and were suffered to remain in warehouse without payment or assessment of tax for a period not exceeding seven months.

In explanation of the decrease in assessments of tax for deficiencies in the production of distilled spirits and excess of materials used, it may be said that a large amount of such taxes was abated under the provisions of the act of March 1, 1879, as amended, before the assessment was made. The amount so abated was \$35,412.27 for deficiency tax and \$4,598.43 for tax on excess of materials used in the production of distilled spirits.

The decrease in the assessment for special taxes is probably caused by the reduction made by Congress on certain special taxes or licenses.

The other decreases and the few increases of assessments are not more than will constantly occur from year to year.

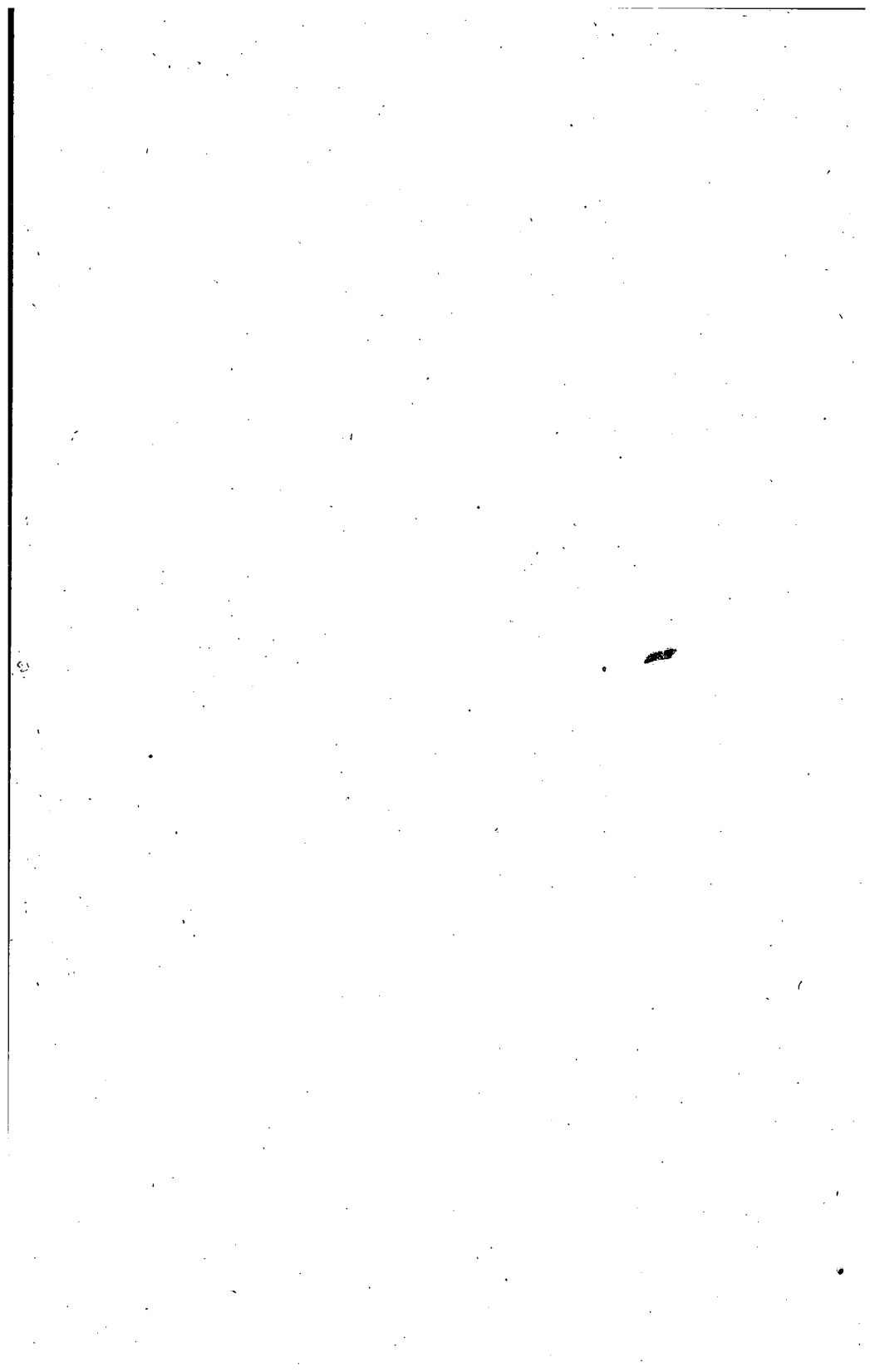
I have the honor to be, very respectfully,

JOS. S. MILLER.

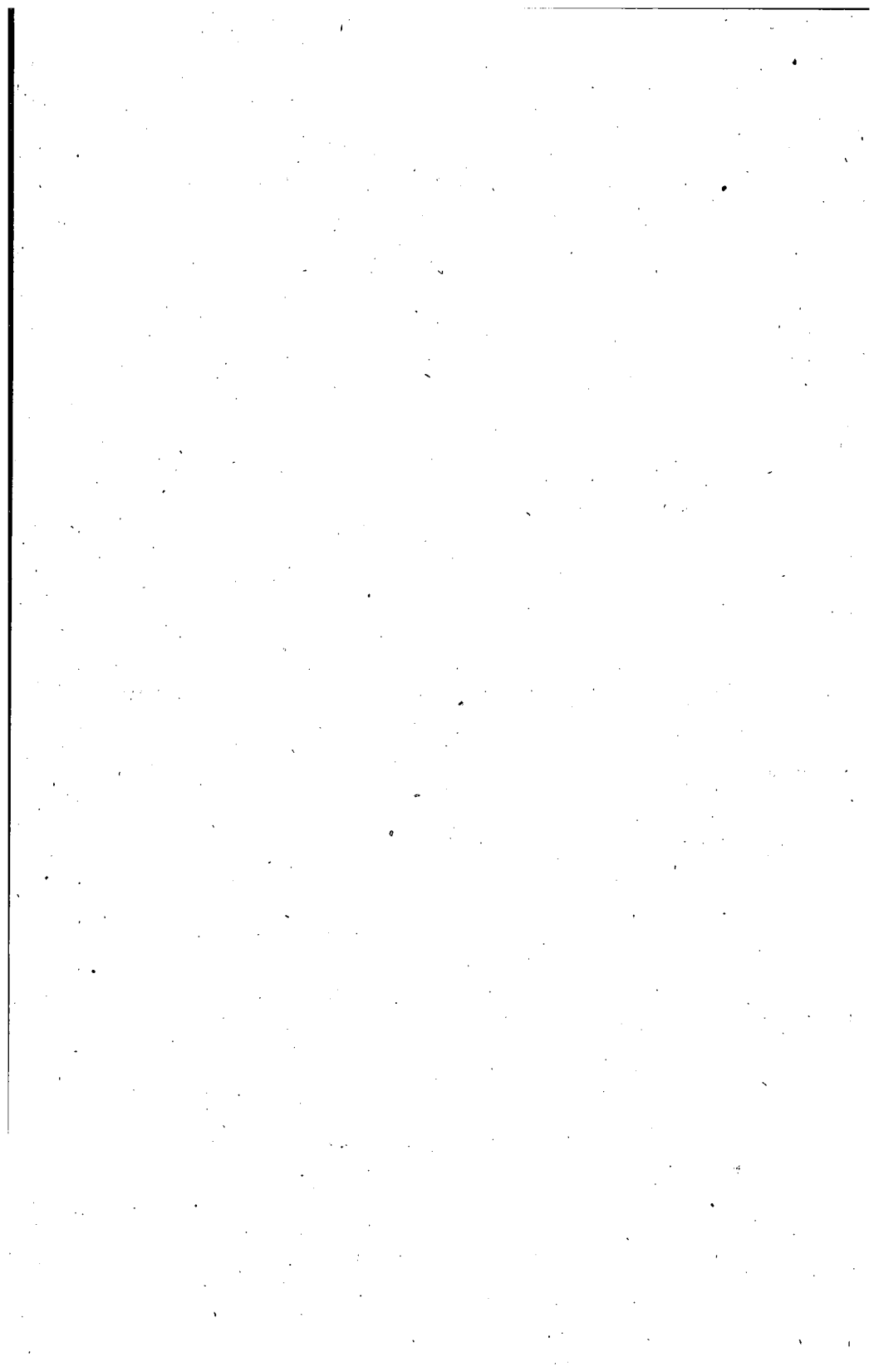
Commissioner.

The Hon. SECRETARY OF THE TREASURY.

2673 F—6



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, 1885.

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-third annual report of the Comptroller of the Currency. During the year ending November 1, 1885, one hundred and forty-five banks have been organized, with an aggregate capital of \$16,938,000; circulating notes have been issued to these new associations amounting to \$4,274,910. The following table gives the number of banks organized in each State and Territory during the year ending November 1, 1885, with their aggregate capital and circulation:

States and Territories.	No. of banks.	Capital.	Bonds deposited.	Circulation issued.
Maine	1	\$100,000	\$25,000	\$22,500
New Hampshire	1	50,000	13,000	.....
Vermont	1	100,000	25,000	22,500
Massachusetts	1	150,000	37,500	33,740
New York	10	1,685,000	790,000	711,000
New Jersey	2	150,000	65,000	58,500
Pennsylvania	6	800,000	182,500	164,240
Delaware	1	210,000	50,000	45,000
Maryland	1	50,000	12,500	.....
Virginia	1	400,000	50,000	45,000
North Carolina	1	125,000	50,000	45,000
Georgia	2	250,000	71,000	18,900
Florida	2	150,000	55,000	49,500
Mississippi	1	50,000	12,500	11,240
Texas	7	500,000	128,000	115,190
Arkansas	2	300,000	80,000	72,000
Kentucky	3	550,000	140,000	126,000
Tennessee	2	100,000	25,000	22,490
Missouri	3	250,000	155,000	139,500
Ohio	7	1,550,000	546,000	491,400
Indiana	4	1,050,000	675,000	607,500
Illinois	10	2,508,000	312,000	280,780
Michigan	11	1,865,000	365,500	328,880
Wisconsin	3	150,000	65,000	58,400
Iowa	6	350,000	164,500	136,750
Minnesota	1	75,000	19,000	17,100
Kansas	17	965,000	241,300	217,120
Nebraska	14	710,000	180,000	148,390
Oregon	4	275,000	69,000	11,250
Colorado	2	300,000	62,500	56,250
Utah	1	200,000	50,000	45,000
Montana	2	160,000	40,000	36,000
Wyoming	1	50,000	12,500	11,250
Dakota	11	560,000	140,000	81,420
Washington	1	50,000	12,500	11,250
California	2	150,000	37,500	33,750
Total	145	16,938,000	4,959,300	4,274,910

These banks are located by geographical divisions, as follows: Eastern States 4 banks, with capital of \$400,000; Middle States, 20, with capital of \$2,895,000; Southern States, 21, with capital of \$2,425,000; Western States, 76, with capital of \$9,473,000; Pacific States, 8, with capital of \$725,000; Territories, 16, with capital of \$1,020,000.

Since the establishment of the national banking system, on February 25, 1863, there have been organized 3,406 national banks. Of these 432 have gone into voluntary liquidation for the purpose of winding up their affairs; 79 have gone into voluntary liquidation for the purpose of reorganization; 64 are in liquidation by expiration of their charter, of which number 38 have been reorganized; and 104 have been placed in the hands of receivers for the purpose of closing up their affairs; leaving the total number in existence 2,727, on November 1, 1885, which is the largest number that has been in operation at any one time.

The corporate existence of 864 national banks expired during the year ending November 1, 1885, of which 801 have been extended under the act of July 12, 1882. Forty-eight have permitted their corporate existence to expire, and are in liquidation under section 7 of said act (32 of which have been succeeded by other banks located in the same places, and with nearly the same shareholders), and 13 have been placed in voluntary liquidation by vote of shareholders owning two-thirds of their stock, of which 7 were succeeded by other banks. The remaining 2 became insolvent, and were placed in the hands of receivers. The corporate existence of 14 national banks, with an aggregate capital of \$4,450,000, will expire during November and December of this year; and the corporate existence of 18 national banks, with an aggregate capital of \$3,135,000, will expire during 1886. Four national banks, with an aggregate capital of \$600,000, have failed and been placed in the hands of receivers during the year.

Under the provisions of the act of July 12, 1882, national banks with a capital of from \$50,000 to \$150,000 may be organized upon a minimum deposit of United States bonds equal to 25 per cent. of such capital. The minimum deposit of bonds required by law to be made by banks with a capital of upwards of \$150,000 is \$50,000. The following table shows the number of banks organized from July 1, 1882, to July 1, 1885, their capital stock, amount of bonds deposited in accordance with law, and the circulation issued thereon:

Year.	Number of banks.	Capital.	Minimum bonds required.	Bonds actually deposited.	Percentage of excess.	Circulation issued.
					<i>Per cent.</i>	
July 1, 1882, to July 1, 1883..	251	\$26,552,300	\$5,155,500	\$7,116,400	28	\$6,404,760
July 1, 1883, to July 1, 1884..	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885..	142	15,205,000	3,061,250	3,332,800	8	2,999,520

An examination of the foregoing table shows that 611 banks have been organized between the dates above given, with a capital of \$61,701,300; that they have deposited \$15,125,300 of bonds, upon which circulation to the amount of \$13,612,770 has been issued. The minimum deposit of bonds, as required by law for said banks is \$12,232,750, and it will be seen that while the actual deposit has in the aggregate exceeded the minimum, yet this excess has steadily decreased during the three years covered by the table. The excess above the required minimum of bonds deposited from July, 1882, to July, 1883, was 28 per cent. of the total deposit. From July, 1883, to July, 1884, this excess was 14 per cent. only of the total deposit, and from July, 1884, to July,

1885, the excess was still further diminished to 8 per cent. This shows conclusively that the banks organized between the periods named have not been induced to enter the system on account of the profit to be derived from the issue of circulating notes, but because it was believed by their managers that they would have a better credit and standing with the public under the national bank act than as State or private banks. c]

It is also to be noted that the reduction by the act of July 12, 1882, of the minimum amount of bonds to be deposited by national banks of \$150,000 capital and under to one-quarter of their capital stock has had a tendency to increase the organization of small banks throughout the country. While the number of banks organized from July 1, 1879, to July 1, 1882, with a capital of \$150,000 and under was 232, the number of banks of this class organized from July 1, 1882, to July 1, 1885, was 548. These small banks have in many instances been organized to take the place of private banking firms and small State banks, particularly in the West, Northwest, and Southwest. It is believed that this change is to the advantage of the public, as the majority of these banks were previously carrying on a banking business without being subject to an examination of their affairs, and without the security given by the publication of sworn statements of their condition, to which supervision and requirement they will be subject under the national bank act.

Under the present law, the minimum deposit of bonds required to be made by the 2,714 national banks in operation in the United States on October 1, 1885, would be but \$80,970,423 in order to continue as national banking associations. A table has been prepared and will be found in the Appendix, showing for the national banks in each State, Territory, and reserve cities, the minimum amount of bonds required by law, the bonds actually held, and the circulation issued thereon October 1, 1885. This table also shows the increased amount of circulation which the national banks might issue in the event of the passage of a law authorizing them to issue circulation equal to the par value of their bonds on deposit.

It is believed that the national banking system will be continued even if the associations organized under it cannot issue circulation at a profit, inasmuch as the experience under it has shown it is for the best interests of the public, as well as of the banks, that this business should be carried on under a general law having effect throughout all the different States. This statement is made without prejudice to banks organized under the statutes of those States which contain provisions and restrictions similar to those of the national banking law. In many of the States, however, the banking laws are defective, and it is evident that the legislation upon the subject cannot be homogeneous, nor the working of the laws so harmonious and useful under statutes passed by thirty-eight States as under one general law of Congress applicable to all banking institutions.

EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

The original national currency act of February 25, 1863, provided in section 11 that banks organized under its provisions should have succession for a period of not exceeding twenty years from the date of said act, as follows:

Every association formed pursuant to the provisions of this act may make and use a common seal, and shall have succession by the name designated in its articles of association, and for the period limited therein, not however exceeding twenty years from the passage of this act.

Under the provisions of this act 488 banks were organized, of which 88 had ceased to exist prior to January 1, 1882, leaving 400 still in operation on that date. Of these, 314 were extended under the act of July 12, 1882, 72 were succeeded by other associations with the same or different names, 12 went out by voluntary liquidation or expiration of corporate existence without successors, and 2 were placed in the hands of receivers. The corporate existence of 297 of these banks expired on February 25, 1883, and 270 were then extended; while 103 expired previous to that date, of which 44 were extended.

The national bank act of June 3, 1864, superseding that of February 25, 1863, provides in section 8 that each national bank shall have succession for twenty years from the date of its organization, that is, from the date of its organization certificate. This section was embodied in section 5136, Revised Statutes, now in force, which is as follows:

Upon duly making and filing articles of association and an organization certificate, the association shall become as from the date of execution of its organization certificate a body corporate, and as such and in the name designated in the organization certificate, it shall have power: First, to adopt and use a corporate seal; second, to have succession for a period of twenty years from its organization, unless it is sooner dissolved according to the provisions of its articles of association, or by the act of its shareholders owning two-thirds of its stock, or unless its franchise becomes forfeited by some violation of law.

Anticipating the fact that a large number of national banks would expire by limitation during the years 1882 and 1883, the Comptroller of the Currency, in his annual report for 1881, recommended that an act be passed providing that any national bank might, with the approval of the Comptroller, at any time within two years prior to the date of expiration of its corporate existence, extend its period of succession for twenty years by amending its articles of association.

In accordance with this recommendation, a bill was introduced soon after the assembling of the Forty-seventh Congress, and was referred to the Committee on Banking and Currency, and by that committee reported to the House, and after considerable discussion, passed on May 30, 1882, by a vote of 125 to 67.*

The bill was amended in the Senate in many particulars, and passed that body June 22, 1882, by a vote of 34 to 14.† It subsequently passed the House July 10, 1882, upon a report of conference committee, yeas 110, nays 79, not voting 101,‡ and received the approval of the President July 12, 1882.

Prior to the passage of this act the right of shareholders of national banks whose corporate existence was about to expire, to organize under the national bank act new associations with the same names, in order to retain as far as possible their business and the prestige of their names, which had become known throughout the country, was in doubt, and inasmuch as there was then no statute permitting the extension of their corporate existence, the opinion of the Attorney-General was requested on this point, and on the 23d of February, 1882, an opinion was given, in which he said:

The present national banking laws do not forbid the stockholders of an expiring corporation from organizing a new banking association, nor from assuming the name of the old corporation, with the approval of the Comptroller of the Currency, and in the absence of any prohibition to that effect, no legal obstacle to the formation of a new association by such stockholders, and the adoption of the name of the old association, would in my opinion exist.

* Congressional Record, No. 120, p. 25, Forty-seventh Congress.

† *Ibid.*, No. 147, p. 32.

‡ *Ibid.*, July 11, 1882.

As there was some uncertainty in regard to the passage by Congress of the act for the extension of the corporate existence of national banking associations, fifty banks gave notice of liquidation, and in most instances new associations were organized with the same titles and the same stockholders as those which had been placed in liquidation. A proviso attached to section 5 of the act of July 12, 1882, requires that in the organization of any banking association, intended to replace any existing banking association and retaining the name thereof, the holders of stock in the expiring association shall be entitled to preference in the allotment of the shares of the new association in proportion to the number of shares held by them respectively in the expiring association.

Under the act of July 12, 1882, nearly all of the banks then in existence which were organized under the act of February 25, 1863, extended their corporate existence during the following months:

July, 1882	6
August, 1882	9
September, 1882	7
October, 1882	5
November, 1882	4
December, 1882	7
January, 1883	4
February, 1883 *	2
February 25, 1883	270
Total	314

The whole number of banks organized under the act of June 3, 1864, to the date of the act of July 12, 1882, was 2,206, of which 450 had been closed, leaving 1,816 in operation on that date. The following table gives the number of these banks, the original periods of succession of which will terminate during each year from 1886 to 1899 inclusive, with their capital and circulation:

Years.	Number of banks.	Capital.	Circulation.
1886	18	\$3, 135, 000	\$1, 848, 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, 300, 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, 908, 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
Total	613	76, 748, 000	54, 754, 600

On November 1, 1885, 885 banks organized under the act of June 3, 1864, had been extended, making, with the 314 extensions of banks organized under the act of February 25, 1863, 1,199 associations the corporate existence of which has been extended 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, 1885, the periods of succession of 864 banks organized under the act of June 3, 1864, terminated. Of these, 801 have already extended their corporate existence, 5 were placed in voluntary liquidation

* Before February 25, 1883.

by the vote of stockholders owning two-thirds of their stock, 15 were permitted by their stockholders to close at the end of their periods of succession, 4 were placed in the hands of receivers, and 39 were succeeded by other associations with different names but with the same shareholders, wholly or in part. From November 1 to December 31, 1885, 14 banks will expire, all of which have applied in due form for extension.

Among the banks extended during the year were 30 in the city of New York, with an aggregate capital of \$35,350,000, as well as a large number in Boston, Philadelphia, and other principal cities, being some of the largest banking institutions in the United States. It is also interesting to note that many of the banks extending during the past year were originally organized under the various State laws, and the continuation of their existence under the national banking system indicates their belief that it is for their best interests to do business under the general banking laws of the United States.

The number, capital, and circulation of the national banks whose periods of succession terminated between November 1, 1884, and November 1, 1885, are shown by the following table, which also indicates the number whose corporate existence has been extended, and the number which have expired and have been succeeded by other national banks:

Date.	Number banks that have expired.	Capital.	Circula- tion.	Number banks that have ex- tended.	Capital.	Circula- tion.	Number banks succee- ded by other banks.	Capital.	Circula- tion.
1884.									
November.	48	\$16,695,150	\$9,635,450	46	\$16,195,150	\$9,545,450	1	\$200,000	\$45,000
December.	110	40,415,240	22,269,290	106	38,515,240	22,099,040	3	1,850,000	157,500
1885.									
January.	109	27,549,500	16,420,015	94	25,054,500	14,467,365	11	2,145,000	1,637,650
February.	68	11,576,000	7,921,940	66	11,226,009	7,815,740			
March.	126	32,336,350	17,411,510	116	30,946,350	16,507,010	6	855,000	567,000
April.	85	24,941,970	13,082,085	79	21,266,970	12,704,085	3	275,000	153,000
May.	122	28,507,330	18,931,595	116	27,807,340	18,496,845	3	300,000	202,500
June.	139	50,094,915	20,418,910	131	47,669,915	19,877,560	3	300,000	170,850
July.	24	4,915,000	2,047,800	21	4,265,000	1,522,800	3	650,000	525,000
August.	14	1,951,000	1,129,500	10	1,516,000	891,000	3	375,000	184,500
September.	12	1,775,000	913,950	9	1,125,000	711,450	3	650,000	202,500
October.	7	905,000	729,000	7	905,000	729,000			
Total.	864	241,602,455	130,911,045	801	226,492,465	125,367,945	39	7,600,000	3,851,500

It will be seen from the foregoing statements that a larger number of national banks expired by limitation during the year ending November 1, 1885, than have or will expire during any other year between the passage of the act of July 12, 1882, and the year 1900.

The additional labor entailed upon this office by the extension of so large a number of banks in so short a period of time has been very considerable, it being necessary in all instances to carefully examine the original articles of each association as well as the amendments and the signatures of assent of the shareholders thereto. On account of section 6, which provides that new circulating notes shall be issued to each extended association, duplicate accounts have necessarily been opened upon the books of this office with every extended bank, and in accordance with the third section of the act it has been necessary that a special examination should be made of each bank to determine its condition, as before granting a certificate of approval for extension to any association

the Comptroller must be satisfied that its capital is unimpaired and that it is otherwise in a sound condition.

It appears to be a matter of congratulation to the friends of the national banking system that the associations, the original periods of succession of which have terminated, have up to this time as a rule decided to continue in business, notwithstanding the fact that very little if any profit can be made upon circulation under the present provisions of the law and the prevailing high prices of Government securities.

The provisions of the act for the extension of the corporate existence of national banks in the main appear to be admirably suited for that purpose. Those of the first and second sections, which provide that the period of succession may be extended by simply amending the articles of association, by the consent in writing of shareholders owning not less than two-thirds of the capital stock, are simple and easily carried out by the banks.

Section 3, which provides for a special examination of the association in order to determine its condition, is also well adapted for the purpose.

That part of section 4 which provides that the extended bank shall continue to be in all respects the identical association it was before the extension of its period of succession prevents any break or disturbance in its business, enables the bank to retain its surplus fund, and is especially useful in the matter of any litigation for collection of assets, title to property, &c.

It would, however, appear that some of the provisions of section 5 might be amended with advantage to the public. Said section is as follows:

SEC. 5. That when any national banking association has amended its articles of association as provided in this act, and the Comptroller has granted his certificate of approval, any shareholder not assenting to such amendment may give notice in writing to the directors, within thirty days from the date of the certificate of approval, of his desire to withdraw from said association, in which case he shall be entitled to receive from said banking association the value of the shares so held by him; to be ascertained by an appraisal made by a committee of three persons, one to be selected by such shareholder, one by the directors, and the third by the first two; and in case the value so fixed shall not be satisfactory to any such shareholder, he may appeal to the Comptroller of the Currency, who shall cause a reappraisal to be made, which shall be final and binding; and if said reappraisal shall exceed the value fixed by said committee, the bank shall pay the expenses of said reappraisal, and otherwise the appellant shall pay said expenses; and the value so ascertained and determined shall be deemed to be a debt due, and be forthwith paid, to said shareholder, from said bank; and the shares so surrendered and appraised shall, after due notice, be sold at public sale, within thirty days after the final appraisal provided in this section: *Provided*, That in the organization of any banking association intended to replace any existing banking association, and retaining the name thereof, the holders of stock in the expiring association shall be entitled to preference in the allotment of the shares of the new association in proportion to the number of shares held by them respectively in the expiring association.

Provision is thus made to ascertain the value of shares of non-assenting shareholders, by an appraisal to be made by a committee of three persons, one to be selected by the non-assenting shareholder, one by the directors, and a third by the first two. But if the bank does not heed the notice of withdrawal and declines to appoint a person to serve on the committee of appraisal, there is no penalty for such neglect, and apparently the shareholder's only remedy is by a suit in some court of competent jurisdiction. I therefore conclude that some provision should be made for the enforcement of this section. Provision is also made, in case the value of the shares fixed by the committee of appraisal is not satisfactory to the shareholder, that he may appeal to the Comptroller of the Currency, who shall cause a reappraisal to be made, which shall be final

and binding. No provision is, however, made for an appeal on the part of the bank, where the valuation fixed by the committee is not satisfactory to it. I have to recommend, therefore, that the section be amended to obviate this defect.

Provision is further made that after the appraised value has been paid to the shareholder, as provided by law, and the shares surrendered, the same shall, after due notice, be sold at public sale within thirty days after the final appraisal. It appears that in many cases thirty days is not sufficient time for the bank to realize a fair price for shares which it is thus compelled under the law to purchase, and inasmuch as section 5201 of the Revised Statutes provides that stock purchased or acquired to prevent loss upon a debt previously contracted in good faith may be sold at any time within six months from the date of its purchase, at public or private sale, it would seem that the law should grant at least as long a period for the sale of the stock which an association is compelled to take from a retiring stockholder under the act of extension, and the Comptroller recommends an amendment to this effect.

Section 6, which relates to the circulation of extended associations, is as follows:

SEC. 6. That the circulating notes of any association so extending the period of its succession which shall have been issued to it prior to such extension shall be redeemed at the Treasury of the United States, as provided in section three of the act of June twentieth, eighteen hundred and seventy-four, entitled "An act fixing the amount of United States notes, providing for redistribution of national-bank currency, and for other purposes," and such notes when redeemed shall be forwarded to the Comptroller of the Currency, and destroyed, as now provided by law; and at the end of three years from the date of the extension of the corporate existence 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, as provided in sections fifty-two hundred and twenty-two, fifty-two hundred and twenty-four, and fifty-two hundred and twenty-five of the Revised Statutes; and any gain that may arise from the failure to present such circulating notes for redemption shall inure to the benefit of the United States; and from time to time, as such notes are redeemed or lawful money deposited therefor as provided herein, new circulating notes shall be issued as provided by this act, bearing such devices, to be approved by the Secretary of the Treasury, as shall make them readily distinguishable from the circulating notes heretofore issued: *Provided, however,* That each banking association which shall obtain the benefit of this act shall reimburse to the Treasury the cost of preparing the plate or plates for such new circulating notes as shall be issued to it.

It is respectfully submitted that more than three years should be granted within which to deposit lawful money to retire the remainder of the circulation outstanding at the date of extension. If this period should be extended to six years the necessary deposit would then be comparatively small. In the natural course of redemption the outstanding circulation of old design of extended associations is constantly being decreased, as all such notes redeemed are retired without regard to their fitness for circulation, notes of a new design, as provided by law, being issued in their place.

Upon reference to a statement heretofore made of the extension of the corporate existence of national banks organized under the act of February 25, 1863, it will be noticed that 270 banks, with a circulation of \$47,997,430, were extended on February 25, 1883, and therefore lawful money must be deposited under section 6 within thirty days from February 25, 1886, to retire such portion of this circulation as then remains outstanding. From the redemptions of this circulation made in regular course, it has for some time been evident to the Comptroller that the amount of the final deposit required by this law to be made in

lawful money during the thirty days succeeding February 25, 1886, would be very large, and that this deposit of lawful money within so short a period would perhaps occasion some temporary disturbance at money centers, particularly as some time would necessarily elapse before new circulation to replace that retired could be issued by the banks.

In this connection I desire to call attention to a portion of section 9, which provides that in the aggregate not more than three million dollars of lawful money shall be deposited by national associations during any calendar month in order to withdraw their circulating notes, except when bonds owned by the association shall be called for redemption by the Secretary of the Treasury. It does not appear that lawful money deposits made under section 6 are exempted from the provisions of section 9 referred to, and inasmuch as the deposits under section 6 may at times exceed \$3,000,000 in any one month, there is an apparent conflict in the act. I therefore recommend that the time of deposit be extended. I also recommend that section 9 be so amended that its provisions shall not apply to the deposit of lawful money by extended associations.

In anticipation of the difficulty which might arise after February 25, 1886, from the apparent conflict of law referred to, and from the large deposit of lawful money, which, if not made before, would, by the law, be required to be made within thirty days following that date, the Comptroller, early in the present year, began to advise national banks which would be required by section 6 to make deposits of lawful money on or before March 25, 1886, in order to prevent, if possible, any disturbance, to make such deposits in advance, in sums of \$10,000 or multiples thereof, extending them over a period of some months. These banks were also advised to order in advance the preparation of notes of new design, that they might be in readiness to be issued to replace the circulation retired by the deposit of lawful money under section 6. Early in August a printed circular letter embodying this advice was sent to all the national banks interested. Many of the banks so addressed have responded, and it is believed that the action of this office has had an excellent effect, and that the amount of lawful money to be deposited within thirty days after February 25, 1886, will be much less than if this action had not been taken.

If the only object of section 6 is to enable the United States to gain the benefit from lost or destroyed notes, this object might have been accomplished by simple enactment to this effect, without the expense of the issuance of new notes and the deposit of lawful money.

The extension of the franchises of expiring associations for the sole purpose of liquidating their affairs until closed, as provided for in section 7, appears to answer its purpose.

The remaining sections of the act are for purposes other than the extension of the corporate existence of national banks, and it is not necessary in this connection to make any statement in regard to their provisions.

At this date but two reappraisals have been made of the stock of non-assenting shareholders, under section five, by the Comptroller of the Currency.

CIRCULATION.

Notwithstanding the fact that 145 new banks were organized during the past year, with a capital of \$16,938,000, depositing \$4,959,300 of bonds as security for circulating notes, the aggregate of bonds on deposit for that purpose has diminished from \$325,316,300 to \$308,364,550.

The following table gives the various kinds and amounts of bonds

deposited by the banks to secure their circulating notes on November 1, 1883, November 1, 1884, and November 1, 1885.

	1883.	1884.	1885.
Three-and-a-halves	\$632,000		
Threes	201,327,750	\$155,604,400	\$138,920,650
Four-and-a-halves	41,319,700	49,537,450	49,547,250
Pacific sixes	3,463,000	3,469,000	3,505,000
Fours	106,164,850	116,705,450	116,391,650
	352,907,300	325,316,300	308,364,550

By reference to this table it will be seen that the aggregate reduction of bonds deposited for the year ending November 1, 1885, was \$16,951,750. The changes were as follows: An increase of \$36,000 in Pacific currency sixes and of \$9,800 in the amount of four-and-a-half per cents deposited, a reduction of \$313,800 in the amount of four per cents held, and a reduction of \$16,683,750 in the amount of three per cents held, payable at the option of the Government. Of the three per cents \$9,586,200 had been called for payment, and interest had ceased on November 1, 1884.*

The following tables show the decrease of national-bank circulation during the years ending November 1, 1883, November 1, 1884, and November 1, 1885, and the amount of lawful money on deposit at each of the dates named:

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		8,284,017
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		24,170,676
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
National-bank notes outstanding November 1, 1885, including notes of national gold banks	315,847,168	
Less lawful money on deposit at same date, including deposits of national gold banks	39,542,979	276,304,189
Net decrease of circulation		15,545,461

* A large proportion of these bonds were replaced by others.

It will be seen that the banks held on November 1, 1884, \$155,604,400, and on November 1, 1885, \$138,920,650, of three per cents under the act of July 12, 1882, payable at the pleasure of the Government. The Secretary of the Treasury, during the year ending November 1, 1883, paid \$105,634,150, and during the year ending November 1, 1884, \$105,970,450 of the public debt. In the latter year three per cents only were called. No bonds were called for the year ending November 1, 1885. Reasoning upon the theory that the public debt would, during the year ending November 1, 1885, continue to be reduced by the payment of three per cent. bonds, and that this reduction would occasion the reinvestment of trust and other funds invested in threes, and cause a greater demand for and consequent increase in the price of four per cent. bonds to a point at which it would be more profitable for the national banks to sell them, the Comptroller estimated in his last annual report to Congress, that unless legislation should be secured enabling the banks to issue currency at a fair profit, circulation would be reduced at the rate of at least \$40,000,000 per annum. It is believed that this estimate would have been substantially correct had the Government continued during 1885 to call and pay the three per cent. bonds as rapidly as during the two previous years.

The reduction of circulation of national banks during the year ending November 1, 1885, for reasons other than the call of bonds by which it was secured, was greater than anticipated. The causes which have led to this result are small profit remaining to national banks on circulation after paying the tax of 1 per cent. per annum imposed by the Government; reduction in the rates of interest throughout the country, occasioned by the abundance of money in the financial centers; and, doubtless, uneasiness among certain of the bankers of the country as to the outcome of the increase of silver in the Treasury, such increase indicating that possibly the interest on the public debt, and even some portion of the principal, might be paid in standard silver dollars, and that Government bonds might thereby become depreciated in foreign markets, which would undoubtedly affect their price in this country. The credit and standing of this country is deservedly high, and it is not believed that the people desire either the principal or interest on the bonded debt of this country to be paid in anything but gold coin or its equivalent. This matter was discussed at the time the bonds were issued, during the period of the refunding of the debt, and the preparations for the resumption of specie payments, and the conviction is general that the faith and credit of this Government is pledged for the payment of its securities in gold coin or its equivalent.

The Comptroller in his last annual report made the following statement:

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 the experience of the last twenty years, 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.

The measures introduced in the Senate and House of Representatives during the last session of Congress to enable national banking associations to issue circulation to the par value of the bonds deposited, and for the funding of the high-rate bonds of the United States into bonds bearing a lower rate of interest, did not become laws, the law taxing circulation was not repealed, and no legislation whatever in relation to the national banks or the refunding of the public debt was enacted.

Unless some measures be taken whereby the banks may be enabled to issue circulation at a reasonable profit to themselves, the contraction of national bank notes will continue. The profit on circulation may be increased by the removal of the tax and by increasing the amount of currency issued to the par value of the United States bonds deposited; and the Comptroller again respectfully recommends appropriate legislation for that purpose. Even if this be done, the national bank-note circulation is still liable to reduction and final disappearance with the reduction and final payment of the debt of the United States.

Upon examining the various methods of issuing bank notes, adopted in other countries, and which are described elsewhere in the report, it will be seen that a large proportion of the issue of notes under the laws of the different Governments are based upon the credit of the banks—that is to say, they are issued against the general assets of the various institutions, and are not, as a rule, secured by special deposits or securities held in trust, or by coin or bullion set apart specially for the protection of the note-holder.

Irresponsible and illegitimate issues of bank notes have been common to almost all civilized countries, and financial disturbances have again and again resulted from such issues, notwithstanding the attempts which have been made by many different Governments to correct the abuse.

Bank notes, which circulate as money among the people, should either be well secured by special deposit of valuable assets in trust, or they should be issued only by corporations whose assets and management are of such a character as to insure the payment of the notes, and those corporations should be compelled by law to carry a sufficient reserve in the coin of the country for their prompt redemption. Under these circumstances only are bank notes entitled to the confidence of the public. It is, of course, not to be expected that corporations or private bankers will issue bank notes, if the law requires them to be based upon the security of any form of debt and at the same time requires that an amount of coin or bullion equal to the notes issued shall be held by the issuing association for their redemption. There would be absolute loss on such an issue. But as long as a bank note is payable on demand by the issuer thereof, and the public are assured that it rests upon a stable foundation of security, either deposited in trust or vested in the issuer in such a manner as to secure its ultimate payment, and as long as said note is protected by a reserve in proportion to the ordinary demands for coin when needed for dealings with foreign countries or the natural wants of trade, the public will use it as money on account of its greater convenience.

It being conceded that bank notes based upon coin or bullion will not be issued in sufficient quantities for the convenience of the public, banks should be permitted to issue notes upon other securities for the con-

venience of trade and commerce. The debt of a strong Government is, next to coin or bullion, the most available for this purpose, and in this country up to this time the debt has supplied a safe and satisfactory basis for bank notes, but in view of the anticipated payment of the public debt it becomes a question of interest how far bank notes can safely be issued without other security than the general assets and credit of the banks. If the liability of shareholders on account of notes issued is increased, and note-holders are preferred as against all other creditors, circulating notes might perhaps be issued by joint stock banks, under an improved safety fund system to a certain percentage of their capital, unsecured by a deposit of bonds.

My predecessor, Mr. Knox, in his report for 1883 said:

Experience has shown that if instead of ninety dollars upon each one hundred dollars of bonds, one hundred dollars of circulating notes had been issued upon every seventy dollars of United States bonds deposited, there would not have been any loss to the Government, or to the holders of the circulating notes of any of the national banks which have failed during the last twenty years; but that there might have been an additional loss to the depositors, depending upon the character of the assets held in place of the portion of bonds which on this supposition would have been released. If circulation had been issued to these insolvent banks, which had a capital of about twenty millions, to the amount of their capital, the value of the bonds being the same, and there had been just previous to failure a decline in the market of 5 per cent. upon the value of the bonds, the losses would not have exceeded one million of dollars. These possible losses would have fallen upon the holders of the notes of such few banks only as became insolvent, or upon the creditors of these banks or the Government; and if the gain arising from lost notes could have been used as proposed, these possible losses would have been provided for.

He proposed that a safety fund should be accumulated, (1) from the gain arising from the accidental loss or destruction of the circulating notes of national banks; (2) from the tax upon circulation; and (3) from interest to be derived at a low rate upon the fund on deposit in the Treasury for the purpose of redeeming the notes of national banks retiring circulation, which now amounts to more than thirty-nine million dollars.

The amount available for a safety fund from the first source is estimated now to be not less than six million dollars, and the amount derived from the tax of 1 per cent. per annum on circulation during the year 1884 was more than three millions. Even if this tax for safety fund purposes should be fixed at one-half per cent., in the course of three years a safety fund would be in hand amounting to more than ten millions of dollars.

The results of the liquidation of 104 national banks which have failed, and the affairs of which have been liquidated or are in process of liquidation by receivers under the direction of this office, show in a very interesting manner to what extent it may be safe to permit banks under the national system to issue circulation unprotected by a deposit of United States bonds. Of these 104 banks, 70 have been finally closed, and for them the results are absolute. The remaining 34 are still in process of liquidation, but have progressed so far that the final result can be estimated with comparative accuracy.

The dividends paid to the creditors of all these banks from the proceeds of their general assets amount to \$28,379,080. They had an aggregate capital of \$21,858,900, upon which under the law they could, on deposit of bonds, issue 90 per cent., or \$19,673,010 of circulation. If at the time of their failure the law had permitted an issue of circulation to the amount of 90 per cent. of capital, *unsecured except by a first lien on general assets* of the 104 banks mentioned, the note-holders of 58 would have experienced no loss. If the law had authorized an *unsecured* issue,

equal to 70 per cent. of capital, the notes of 71 of these banks would have been redeemed from the proceeds of their general assets. At 40 per cent., the notes of 90 would have been paid in full, and upon an *unsecured issue* of 25 per cent. of capital,* loss to note-holders would have occurred in the case of five banks only, or about \$62,000 in all.

The experience with these 104 banks shows almost conclusively that if their issues to the amount of 65 per cent. of their capital had been secured by a deposit of bonds to an equal amount, the remaining 25 per cent. might have been issued without other security than a first lien on the general assets, and if a safety fund had been in existence it would in the case cited have been drawn upon to the extent of \$62,000 only upon a circulation amounting to \$5,464,700. For a beginning, therefore, it might be safe to authorize banks to issue circulation amounting to 90 per cent. of their capital, 70 per cent. to be secured by an equal amount of United States bonds at par value, the remaining 20 per cent. being issued without other security than a first lien on such assets. But if the law should provide for the accumulation of a safety fund in the manner suggested, then as such safety fund increased, the percentage of circulation unsecured by bonds might be increased, as the diminution of the public debt might require and the safety fund warrant.

Such legislation would have the effect of maintaining bank-note circulation, and prevent its being superseded by Government issues, which an authority as high as Alexander Hamilton has said "are of a nature so liable to abuse, and it may even be affirmed so certain of being abused, that the wisdom of the Government will be shown in never trusting itself with the use of so seducing and dangerous an experiment."

While the bank-note circulation of this country is steadily decreasing, there has been no reduction in the total circulating medium in the United States, the reduction in the national-bank currency outstanding having been more than met by the coinage of the standard silver dollar and the issuance of certificates thereon.

The number of silver dollars coined under the provisions of the act of February 28, 1878, amounted to \$213,259,431 on November 1, 1885, of which \$163,817,342 remained in the Treasury of the United States, while \$49,442,089 were in circulation on that date.

Under section 3 of the act mentioned above, silver certificates have been issued, which are represented by standard silver dollars in the Treasury of the United States, to the amount of \$125,053,286. Of the silver certificates so issued \$31,906,514 remain in the Treasury of the United States, leaving \$93,146,772 of these certificates in circulation on November 1, 1885. Through the operation of the act to authorize the coinage of the standard silver dollar and to restore its legal-tender character, the circulating medium issued by the Government of the United States has been increased in the sum of \$213,259,431, of which \$49,442,089 in standard silver dollars are in the hands of the people, and \$70,670,570 of like coins are in the Treasury of the United States, in addition to \$93,146,772 of said standard dollars which are represented by silver certificates in the hands of the people, and which can be converted into

* The redemption of the notes from the proceeds of the general assets would of course reduce the amount paid from those assets to the depositors. In the case of the one hundred and four failed banks, if circulation to the amount of 25 per cent. of the capital had been so redeemed, the average dividends to depositors would have been reduced from 67 per cent. to 54 per cent. of the claims proved.

standard dollars at the pleasure of the holder, and are receivable for customs, taxes, and all public debts.

Under section 12 of the act of July 12, 1882, said certificates, when held by any national banking association, are to be counted as a part of its lawful reserve, and national banks are forbidden to be members of any clearing-house in which said certificates shall not be receivable in the settlement of clearing-house balances. These certificates are redeemable in silver dollars, but have no legal-tender quality between individuals or between banks, although national banks are compelled to accept them in settlement of clearing-house balances. It hardly seems just or equitable that national banks should be compelled to receive these certificates under these conditions, when banks organized under State laws, and private individuals, are not compelled to receive them when tendered.

The Comptroller in his last report to Congress stated that he believed the operation of the present law, which compels the coinage of two million standard silver dollars per month, weighing only 412½ grains each, with unlimited legal-tender quality, would eventually bring financial disturbance upon the country, and he is still of the same opinion.

Referring to silver certificates, the following suggestions were also made in the Comptroller's last report:

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; and 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.

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 a 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.

As the silver question is more unsettled than it was at the time the foregoing was written, not only in the United States but elsewhere, it seems doubtful if this Government should attempt to issue a circulation based upon silver, even at its bullion value, until the relative value of this metal is more definitely settled throughout the world. The discontinuance of the coinage of the silver dollar by our Government might perhaps have a tendency to bring about some agreement with other nations, and the fixing of a standard for a series of years; it is however evident that the coinage of the standard silver dollar under the present law is in excess of the requirements of the country, and should be discontinued. If we continue to add these dollars to our circulating medium, and they continue to accumulate in the Treasury, the Government must of necessity pay some portion of its obligations in that coin; and if the Government should pay its interest and other obligations and redeem its bonds in standard dollars, the business of the country would immediately go to a silver basis. What effect this would have it is difficult to predict. It would appear, however, that gold would go to a premium, which would compel its being held, to a certain extent, as an article of merchandise, and it would not circulate as money. This would probably occasion contraction in credits and financial disturbance. The effect upon the legal-tender notes, which by the terms of

section 12 of the act of July 12, 1832, appear to be redeemable in gold, cannot well be foreseen, but it would be difficult for the Government with its present stock of gold to redeem the outstanding legal-tender notes, or such portion of them as might be presented, if gold was held at a premium. Inasmuch as the national-bank notes are redeemable in legal-tender notes, their position would be determined by the status of the latter.

The substitution of standard silver dollars and silver certificates based thereon, in place of bank notes, which is taking place under the provisions of law now in force, evidently requires consideration and appropriate legislation.

BANK-NOTE ISSUES OF OTHER COUNTRIES.

Macleod, in his exhaustive work on the Theory and Practice of Banking, states that—

“The circulating medium of any country is—

- (1) Coined money—gold, silver, and copper.
- (2) Paper currency, viz, promissory notes and bills of exchange, with all their variety.
- (3) Small debts of all sorts, such as credits in bankers' books, called deposits, book debts of traders, and private debts between individuals.”

Bank notes come clearly within the second classification, and are merely promises on the part of the bank to pay on demand a sum of money. Unless otherwise provided for, this sum is payable in the coined money of the country where the note is issued. The metallic money in which the note is redeemable on demand is that issued by the government of the country or State, and authenticated as to weight and fineness by its mints.

In the earlier days of banking, promissory notes of joint-stock banks, private bankers, and merchants were all on the same footing as inland bills of exchange, that is to say, they were all transferable by indorsement. Under the present system of issuing bank notes, payable on demand to bearer, they pass in ordinary business transactions from hand to hand as a circulating medium in the same manner as coined money.

The commercial transactions of the world have grown to be so enormous, and the use of bank notes therein so universal, that most Governments, recognizing the necessity of making the security for fulfillment of these promises as substantial as possible, have enacted laws whereby they are issued under certain restrictions and regulations, in order that the public, many of whom are unable to discriminate between the different issues of the banks, may not suffer loss by receiving what is supposed to be an equivalent of money. Either securities are required to be deposited in trust, as under the national bank system, or set aside and held in the bank, as in the case of the Bank of England, or the issues are regulated by the condition of the assets, the amount of capital paid in, and the amount of coin on hand. Very often the law provides that the circulating notes shall be a first lien upon all the assets of the bank, and sometimes a direct guarantee of payment of bank notes is given under conditions by the Government.

Since the passage of the national currency act in 1863, the entire bank-note circulation of the United States has been secured by a deposit of Government bonds with the Treasurer of the United States, and owing to the care with which this precaution has been exercised the general public scarcely realize that these notes are simply promises redeemable on demand, and not money.

As at some time in the future the redemption and payment of the public debt of the United States will probably make it necessary to issue bank notes upon the basis of some other security, it will be useful to examine the various methods of issuing and securing bank notes under the laws of the principal commercial nations of the world, in order that the experience of other countries may be made available for the welfare of our own. A system which is successful in one country or nation may not be adapted to other countries, but from the experience of all, valuable deductions may be drawn.*

ENGLAND.

Bank-note circulation in England is regulated by the act of Parliament of 1844, which provides for the issuance by the Bank of England of £14,000,000 of bank notes through an issue department, to which was to be transferred £14,000,000 in Government securities, and also that the banks of issue, consisting of joint-stock and private banks other than the Bank of England, in existence at the date of the act, should not thereafter be permitted to issue notes except to the amount they then had in circulation, issued by them and outstanding. In other words, the actual circulation to which each of these banks was to be entitled under the act, was to be arrived at by taking the average amount of circulation in each case for twelve weeks prior to April 27 of that year, and under this regulation the maximum issue by provincial banks—that is, banks in England outside of London, not including those of Scotland or Ireland—was then fixed at about eight and three-quarters million pounds. Under certain conditions these banks of issue which were in existence in May, 1844, might cede their privilege of circulation to the Bank of England for a fixed consideration of 1 per cent. per annum to August 1, 1856, and the privilege of issue of any of these banks was forfeited in case of failure to exercise it, of bankruptcy, or certain changes in the constitution of their partnerships. The Bank of England was authorized to issue its own notes for the full amount of the circulation of other banks compounded for, and by order of Crown in council, to two-thirds of the amount of lapsed circulation.

The total amount of issues lapsed or compounded for since 1844 by the country banks is about two and three quarters million pounds, leaving the present authorized circulation of such banks at about six million pounds, or \$30,000,000. It is estimated that the actual circulation of these English provincial banks, that is of the banks other than the Bank of England, having privilege of issue, is but four per cent. of their entire liability to the public. By the issue of its own notes in place of the lapsed and surrendered circulation mentioned, the circulation of the the Bank of England, based on Government securities, has been increased

* For the facts in reference to foreign banks of issue, the Comptroller is indebted to the paper on "Bank Notes," by John Biddulph Martin, M. A., F. S. S., published in the Journal of the London Institute of Bankers, March, 1880; paper of Mr. Robert W. Barnett, on "Effect of the Development of Banking," Journal London Institute of Bankers, February, 1881; "The Theory and Practice of Banking," Henry Dunning Macleod, M. A., 2 ed., 1866; "The Three Great Banks of Europe," paper by R. H. Inglis Palgrave, in Journal London Institute of Bankers, June, 1879; "Lombard Street," by Walter Bagehot; paper on "Theory and Practice of Banking in Scotland," by James Simpson Fleming, F. R. S., Journal London Institute of Bankers, 1882-1883, read January 17, 1883; "Report of select committee of Parliament on Banks of Issue," ordered printed July 22, 1875; article of Henry May on "The Bank of England," March number, 1885, Fortnightly Review; "Statistique Internationale des Banques d'Emission," published by the Italian Government in 1878; Banking Laws of Great Britain, Canada, and Germany; Notes by Mr. Ernest Seyd, F. S. S., on the German banking law.

from £14,000,000 to over £15,000,000. The circulation of the joint-stock and private banks of issue of England is based entirely upon their general credit; that is to say, it is not based upon securities or bullion specially deposited or held as in the case of the Bank of England, but upon the aggregate assets of the institutions. These banks make weekly returns of their outstanding circulation to the Government, from which it appears that not more than one-half of the notes they are authorized to issue are in actual circulation. The total amount of notes of the Bank of England, issued on the security of the Government debt, is at this time £15,750,000 or about \$78,750,000. This bank, in addition, is permitted to issue notes equal in amount to the bullion or coin which is transferred to and held in the vaults of the issue department of said bank. Of the coin and bullion held, 25 per cent. may consist of silver. It is to be noted, however, that very seldom is any circulation of the bank issued upon silver.

The Bank of England is compelled to receive from any person tendering it, bullion in exchange for notes at the rate of £3, 17s. and 9d. per ounce of gold 11-12 fine. Under these provisions the amount in bank notes issued varies from time to time by the receipt or withdrawal of gold. The only tax paid by the bank against its issue of circulation is for the privilege of issuing £15,750,000 against securities of the Government, and for this privilege and the exemption from stamp duty the bank pays to the Government an annual sum of about £200,000.*

Bank of England notes were, by the third section of the act of Parliament of 1833, made legal tender between all parties, except where the bank itself is one, so long, and so long only, as the bank pays them in gold coin on demand.

The act of 1844 declares that the notes of the Bank of England in circulation, including those held by the banking department, shall be deemed to be issued on the credit of such securities (coin and bullion) so appropriated and set apart to the said issue department.

Although the act of 1844 only permits the issue of Bank of England notes under the present situation of country bank issues to the amount of £15,750,000, except on a deposit of coin or bullion, during the crisis of 1857 and in 1866 this statutory provision was suspended and the

* The following table, taken from page 553 of appendix to report from the select committee of Parliament on the banks of issue, will give some idea of the profits to the Bank of England from its issue department:

RECEIPTS.

Interest on securities.....	£458, 035
Profit on bullion	“ 32, 433
	<hr/> 490, 468

PAYMENTS.

Composition, in lieu of stamps.....	60, 000
Her Majesty's exchequer	138, 578
Country bankers (lapsed issues).....	18, 860
Bank-note paper	18, 022
Wages, pensions, rent, machinery, and general charges.....	147, 300
Balance of profit	107, 708

490, 468

The average profits on bullion for the ten years, 1865 to 1874, were £14,900 per annum.

BANK OF ENGLAND, *July 27, 1875.*

bank was permitted further issue of notes in order to supply a circulating medium to avert financial trouble and distress, and it is believed by many that this course would be pursued again if occasion demanded it.

From information communicated to the State Department by the minister of the United States to Great Britain, it appears that the amount of bank notes outstanding in England on December 31, 1884, was—

Notes of the Bank of England	£24, 647, 000
Other joint-stock banks	1, 623, 160
Private banks	1, 507, 216

SCOTLAND AND IRELAND.

By the act of Parliament of 1845, the privilege of issuing notes on the part of the existing banks in Scotland and Ireland on their own account was continued to the amount of their outstanding circulation. The privilege of additional issue is granted to these banks upon the basis of gold coin or bullion to the nominal or par value of the notes issued, and in this respect they have the advantage of the English provincial banks. By the terms of the acts under which English, Scotch, and Irish banks were permitted to continue their issue of circulation, unsecured by a deposit of gold or bullion, the liabilities of the individual shareholders of said banks to the general public were unlimited so far as the bank-note circulation was concerned. It seems to be the opinion of all authorities who have examined the subject that Scotch and Irish banks have no securities especially held against their issues.

From information communicated to the State Department by the minister of the United States to Great Britain, it appears that the amount of bank notes outstanding in Scotland and Ireland on December 31, 1884, was—

Scotland	£6, 399, 310
Ireland	6, 748, 027

CANADA.

The general banking act of Canada was passed in 1871, and has since been amended in many particulars. Its effect has been to bring under one uniform system of restrictions and privileges all of the chartered banks in the Dominion, with the exception of a few banks, which, prior to the passage of the general banking act, had been working under special charters. Some of these banks were permitted to retain certain special privileges, which they held under their old charters.

Under the general banking law of Canada none but chartered banks are permitted to issue notes. The bank notes of a bank outstanding at any one time must never exceed its unimpaired paid-up capital. Monthly returns of the condition of each bank are made to the Government, and if these reports show excessive issues, fines are imposed as follows: \$100 for an excess of \$20,000 or less; \$1,000 for an excess between twenty and one hundred thousand dollars; \$5,000 for an excess between one hundred and two hundred thousand dollars; and for an excessive issue of over \$200,000 a fine of \$10,000 is exacted. There is, therefore, some inducement to make small over-issue in stringent times, as the comparatively light penalty might be offset by the profit, while excessive and rash overissues are restrained by penalties virtually prohibitory. No

notes can be issued by the banks for less than \$5, nor for any denomination except \$5 or some multiple thereof.

In case of insolvency, the notes are a first charge upon all the assets of the bank. There appears to be no special security whatever. The shareholders are, however, liable, first, for any amount not paid up on their subscribed stock, and, second, for a further amount equal to their subscribed stock. Suspension of payments in gold or Dominion notes for ninety days constitutes insolvency. The directors may, after payment of notes has been suspended six months, call on the stockholders without regard to assets on hand.

No particular amount of cash reserve is required, this apparently being left to the judgment and discretion of the management; but of the cash reserve kept, one-half, if practicable, and never less than 40 per cent., must be in Dominion notes.

The banks may have branches and offices, and notes may be issued and made payable at any of them, but each bank must receive its own notes at any of its different branches or offices, although they need not redeem them in gold or Dominion notes except at the place where the notes are payable. Banks are required to make not less than \$60 of any one payment in Dominion notes of denominations of one, two, and four dollars, if so requested.

The Dominion notes mentioned are notes of the Government. The first idea in regard to them appears to have been to have them supplant the use of bank notes, as the first act in regard to Dominion notes was entitled "An act to enable banks in any part of Canada to use notes of the Dominion instead of issuing notes of their own." This act was passed in 1868, but was radically amended in 1870. The act of 1870 authorized the issue of these notes on the security of debentures of the Dominion and specie held for the redemption of the notes by the receiver-general. The portion of specie held was to be not less than 20 per cent. The first amount authorized was \$5,000,000, but this might be increased by order in council under certain conditions to \$9,000,000, the security for redemption being the same. Debentures or stock were authorized to be issued and delivered to the receiver-general, to enable him to keep the required security for the notes issued. To keep the necessary proportion of specie, this officer was authorized to dispose of debentures. If Dominion notes in excess of the amount authorized were at any time outstanding, the receiver-general was required to hold specie to the full extent of this excess in addition to the required security for the authorized issues.

The latest act (1880) permits an increase, when authorized by order of council, to a sum not exceeding \$20,000,000. This act fixes the security to be held, at 25 per cent. in specie and Dominion securities guaranteed by the Government in England (not less than 15 per cent., however, to be in specie), and 75 per cent. in Dominion debentures authorized by Parliament. The whole amount outstanding on August 31, 1885, was \$17,469,380.83. Of this, over \$6,000,000 were in denominations of less than \$5, and over \$10,700,000 in denominations of \$500 and \$1,000. The notes are issued in fractional parts of a dollar, and in denominations of \$1, \$2, \$4, \$5, \$10, \$20, \$50, \$100, \$500, and \$1,000.

The banks of Canada held on August 31, 1885, \$6,823,000 in specie and \$12,421,270 in Dominion notes, while at the same date the receiver-general held \$3,989,767 in specie as against \$17,469,380 Dominion notes outstanding.

ENGLISH AUSTRALASIAN COLONIES.

Banking in Australasia is carried on under the Scotch system, and the only security for circulating notes issued consists of the general assets of the banks. The Australasian banks, however, hold in bullion and specie a larger reserve against their liabilities, including circulation, than is the case in Scotland or England.

In 1840 the council of New South Wales passed an act requiring from all banks of issue a quarterly statement. The other colonies, as they were established, adopted the same law. An article by Nathaniel Cork, in the thirty-seventh volume of the *Journal of the London Statistical Society* for March, 1874, gives valuable information regarding banking in Australasia and statistics compiled from the quarterly statements, from which it appears that the outstanding bank-note circulation in 1872-'73 of the banks of issue in the colonies of New South Wales, Queensland, New Zealand, South Australia, and Tasmania was £3,410,000. The coin reserve held was over 25 per cent. on all liabilities.

A curious fact connected with the bank-note circulation of the colonies, especially that of Victoria and New South Wales, is the large proportion of £1 notes issued, being 57.2 per cent. of the whole issue in the former and 50.99 per cent. in the latter. It appears that the profits on this circulation are not large, as taxes are imposed on the note issues in circulation in all the colonies excepting South Australia and Western Australia. Edwin Brett, in his article on the history of banking in Australasia, read before the Bankers' Institute, London, October 18, 1882, states the rate of taxation in Queensland to be 3 per cent. and in the other colonies to be 2 per cent. per annum. He also calls attention to the fact that although Australasia is a land of gold, and two branches of the royal mint are actively engaged in converting the precious metals into coin, bank notes still constitute the chief circulating medium in all the colonies.

It appears from the June, 1885, number of the *Australasian Insurance and Banking Record*, published at Melbourne, that banking in the Australasian colonies has been much extended since 1873, but that the increase in note circulation has been moderate compared with the general increase in the banking business.

A bill was introduced in the New Zealand Parliament, in 1885, providing that bank notes issued in that colony should be a first charge upon the assets, within the colony, of the issuing bank. From appearances, this bill is likely to become a law.

FRANCE.

Bank notes are issued only by the Bank of France, it having in 1848 absorbed all previously existing issues and become the sole issuing bank in France, with branches in the principal towns. The issue of notes of the Bank of France is controlled by the council or directory, who are compelled to report to the Government from time to time. The Government, however, does not appear to interfere with the bank issue, except to see that the legal powers conferred in its charter are not violated. At times, however, the Government has guaranteed or secured a temporary or excessive issue. The notes of the Bank of France are therefore based upon the security of the general assets of the bank, which are at times re-enforced by a loan on the part of the Government of its credit.

The Paris correspondent of the *London Economist* of June 28, 1879, holds that there is no limitation of the circulation of the bank by its

statutes. During the times that specie payments have been suspended, and when the Government has permitted the issue of unconvertible notes or forced currency, a limit is always fixed to such issue.

From information communicated to the State Department by the minister of the United States to France, it appears that notes of the Bank of France are legal tender, and are redeemable at sight, either in gold or silver five-franc coins, at the option of the bank (silver coins of smaller denominations being legal tender only to the extent of 50 francs).

On October 1, 1885, as shown by the returns of the Bank of France, the notes in circulation amounted to 2,786,051,930 francs, the bank holding at that time cash amounting to 2,265,636,853 francs, of which 1,162,987,434 francs was gold and 1,102,649,419 francs silver.

GERMANY.

On the 30th of January, 1875, the existing banking law was passed, and the Imperial or Reichsbank was established. By this act it appears that the Reichsbank, so far as its issue of notes is concerned, takes, to some extent, in Germany, the place that the Bank of England occupied upon the passage of Peel's act of 1844. Under the present banking act of the German Empire, seventeen of the banks in existence on the 30th of January, 1875, were permitted to continue their issue of notes to the aggregate amount of about \$27,000,000. In the apportionment of circulation between the Reichsbank, or Imperial Bank of Germany, and the other banks of issue, about \$62,000,000 was allotted to the Imperial Bank, and to this was added certain issues of fifteen other banks which had forfeited their right of issue by lapse of charter, voluntary renunciation of the right of issue, or by decision of the Government. Under the present act, banks other than the Reichsbank issuing notes in excess of the limit prescribed, except when protected by cash security, are compelled to pay an annual tax of five per cent. on such excess. The amount of notes free of duty; that is, not incurring this five per cent. tax, is quoted every week in the German papers. The Imperial Bank appears to have the right of unlimited issue under the control of the Imperial Debt Commissioners, and under the present act has practically the control of the issuance of bank notes throughout the Empire. The singular provision in regard to the annual tax of five per cent. on circulation, issued in excess of securities deposited, is, no doubt, intended to permit additional issues in times of financial distress. How far this expedient will meet the end for which it is evidently intended, has never, it is believed, been practically tested. The Imperial Bank is compelled to hold an amount equal to at least one-third of all its issues in German coin, imperial legal-tender notes, gold bars or foreign coin; the remaining two-thirds of its issues must be represented by discounted bills having not more than three months to run.

AUSTRIA.

The exclusive right of note issue of the Empire of Austria was conferred on the Austro-Hungarian Bank, with a charter extending from the 1st of July, 1878, to the 31st of December, 1887. This bank was the outgrowth of the forced currency of the Austrian Empire, Austria having contracted liabilities to the national bank, prior to 1878, in the amount of \$40,000,000.

The notes of the Austro-Hungarian Bank are redeemable in the coin of the realm, at its two head offices in Vienna and Budapest, and in case notes are not so redeemed within twenty-four hours after demand the

bank forfeits its charter. The bank is authorized to issue \$100,000,000 of notes without security being deposited in trust, but is compelled to maintain sufficient reserve to meet demands under the penalty above stated. The bank also has the privilege of issuing additional circulation upon the security of gold or silver bullion, and also appears to be permitted to issue notes against miscellaneous security. The exclusive privileges granted the bank seem to be compensated for by its relations to the Empire. It is compelled at all times to buy the mint pound of silver, coin or bullion, with 45 florins in bank notes, and forward this bullion for coinage. It must also furnish notes of such denominations as are desired by the public in exchange for other denominations of its issue. It is compelled to accept the Government issues of currency as money, these issues forming a debt of the country similar to our legal-tender notes. The bank, however, has the right to issue its own notes on the security of the Government currency, the same as on coin or bullion. The circulation of Austria consists of a trifle less than one-half of notes of the Austro-Hungarian Bank and the balance in notes issued by the Government.

BELGIUM.

The issue of bank notes is confined to the National Bank, which has a charter for thirty years from January 1, 1873. While the Government reserves the right to extend the privilege of issue to other banks, and while theoretically bank notes may be issued by any individual, firm, or company (except a corporation of limited liability), the notes of the National Bank are legal tender to the Government, which controls its issues and business, and on account of this feature the bank really has the monopoly of issuing bank notes. The security to the note-holders rests principally upon the Government supervision of the bank, the investment of a certain portion of its capital and reserve in Government funds, and its being compelled under the act to hold coin or bullion to one-third of its total liabilities to the public (deposits and notes outstanding).

This reserve may, however, under the authority of the Government, be reduced to 25 per cent. of its liabilities. There appears to be no limit to the issue of circulation.

NETHERLANDS.

The Nederlandsche National Bank enjoys the monopoly of issuing bank notes in the Netherlands. This bank was founded in 1814. Its present charter dates from 1864, for a period of twenty-five years. The bank issues two classes of notes, one class amounting to about \$4,000,000, covered by the Government debt. This issue is called state notes. Bank notes of the National Bank proper are issued without any fixed maximum limit. The bank, however, is compelled to carry at least 40 per cent. of gold coin or bullion against the aggregate liabilities to the public for deposits on call and bank notes.

DENMARK.

The Bank of Copenhagen has the exclusive privilege of issuing bank notes in Denmark. They may be issued apparently without limit, and rest upon the security of the general assets of the bank. Against the

first \$8,000,000 of notes issued, the bank must hold good and easily convertible assets to the amount of 50 per cent. of their issue. For any excess over the \$8,000,000 the bank must hold a metallic reserve consisting of legal tender, coin, gold bullion, and foreign coin, and may hold silver bullion and silver foreign coin not exceeding one-third of the whole reserve. The metallic reserve is not permitted under the act in any case to fall below three-eighths of the whole circulation. From information obtained through the Department of State, the bank notes outstanding in Denmark on December 31, 1884, amounted to 73,000,000 crowns, or about \$19,500,000.

NORWAY.

The Bank of Norway (Norgesbank), whose charter dates from 1816, has the exclusive privilege of note issue in Norway. This charter may be annulled by act of the Storting, confirmed by the King. Modifications of charter have taken place from time to time. The bank has the privilege of issuing unsecured notes in proportion to its capital. It is permitted to issue two-and-a-half times its original capital, and also issues twice the amount of an increase of capital made in 1818, and one-and-a-half times its increased capital of 1842 and 1863. It also issues 150 per cent. of notes against its surplus fund, and a further amount of notes equal to its gold on hand. The proportion of secured to unsecured notes is about fifteen to ten. The notes of the Bank of Norway are redeemable in gold and are a full legal tender. In consideration of the privilege of issue the Government participates in the profits, and the bank appears to be practically an institution of the State, and the shareholders have no voice in its management. The Government does not guarantee the issue, although it would no doubt protect it, on account of its relations to the bank. Theoretically the notes are secured by the reserve of coin and bullion, the capital, reserve fund, and assets of the bank. From information obtained through the Department of State the bank notes outstanding on December 31, 1884, amounted to 38,983,500 crowns, or over \$10,000,000.

SWEDEN.

The Riksbank, or Bank of Sweden, was founded in 1656, and Mr. Palgrave, in his *Journal of the Statistical Society*, March, 1873, page 117, claims for Sweden the invention of the bank note, the Riksbank being founded, as it will be seen, forty years prior to the Bank of England.

The Bank of Sweden has a circulation of about \$10,000,000, which is unsecured, except that the bank is compelled to keep a certain reserve as security to the note-holder. The matter of reserve appears to be well provided for, as its reserve of gold or silver coin or bullion must at no time be less than about \$4,100,000, and such gold and silver as is deposited abroad or such cash as it has at call with foreign banks and companies is also held against its circulation. This regulation has been at times suspended, in something the same manner as the Peel act of 1844 has been in England. For more than six months in 1869 the reserve was below the minimum required by law, and in 1873 the issue of notes exceeded the prescribed limits. There are other banks of issue in Sweden, known as Enskilda banks, whose organization appears to be in the nature of a private partnership, the liabilities, however, being somewhat limited. They issue circulation under certain

regulations and restrictions, being compelled before issuing notes to deposit in a place of public safety 25 per cent. of their capital which has unlimited liability (the partners and shareholders in these banks being divided into unlimited and limited liability shareholders). No notes can be issued against the limited capital until 75 per cent. of such capital is deposited. In addition to the notes issued upon these deposits, bank notes may be issued on coin and notes in hand, gold and silver bullion, upon such balance as the Enskilda Bank may have with the Riksbank or Bank of Sweden, and also upon approved securities. This class of bank notes must not exceed 50 per cent. of the entire capital. The regulations for issue of bank notes in Sweden appear to have been carefully considered. Upon a bank meeting with loss which impairs its capital 10 per cent. and reduces its reserve, the association is compelled to liquidate.

RUSSIA.

Bank notes are issued in Russia exclusively by the Imperial Bank, which was chartered in 1860 with a capital of about \$12,000,000. By its charter it has the exclusive issue of bank notes in Russia for twenty-eight years. The Imperial Bank seems to have no limit to its issue of circulation. The increase of its circulation, however, is usually made in response to the requirements of the Government whenever an exigency or a deficit in the annual revenue occurs. The bank appears to furnish a paper circulating medium to the Government in addition to the amount previously issued, which, finding its way into the channels of trade, produces inflation. In 1873 the bank had outstanding upwards of \$600,000,000 of bank notes, against which it held as specie reserve only about \$43,000,000. On November 1, 1879, it is estimated the circulation was upwards of \$900,000,000. This circulating medium was then worth in gold about 60 per cent. of its face or nominal value.

SWITZERLAND.

Notes are issued in Switzerland by banks of two classes—Cantonal and joint-stock banks. (See London Bankers' Magazine, December, 1878.) The issues are unlimited. In 1879 the entire issue of thirty-five banks was about \$20,000,000. Notes are received between banks, and business interchanged under an agreement, the interchange being carried on in something like the manner that business of a clearing house is conducted. In some states of Switzerland banking appears to be free from restriction in regard to the issue of bank notes, which are subject to a tax of $\frac{1}{2}$ per cent. per annum. Note-holders of the banks of Switzerland have no preference over other creditors. The present issue of bank notes, as appears from information furnished to the Department of State, was over \$25,000,000 on December 31, 1884.

ITALY.

In order to eliminate from the circulating medium of the country the large amount of illegal and badly-secured issues of bank notes which then existed, the law of April 30, 1874, was passed, after an elaborate examination into methods of other countries in dealing with the same subject. This act limited the emission of bank notes to six associated banks, which were required to issue \$200,000,000 of notes to the Government of Italy, the Government paying interest on the amount of notes

so loaned, and the banks being liable for their payment ratably to their capital. This issue of notes was for the purpose of taking up certain Government loans, and each of the associated banks was permitted in addition, for its own use, to put out a certain amount of circulation which might be regulated by the Government to 40 per cent. of the capital of the bank. The associated circulation is practically the debt of the Government, as Government securities equal in amount thereto were issued to and held as security by the associated banks for the loan of this circulation to the Government. The notes issued by the banks in their individual capacity are redeemable in coin or in the association notes. Banks are compelled to report to the Government full particulars in regard to their issues.

SPAIN.

Bank notes are issued in Spain only by the Bank of Spain, with the head office at Madrid, which has between twenty-five and thirty branches. The bank is permitted to issue notes to three times its capital, which are issued entirely on its credit. The bank is required to keep a reserve of 33 percent. of its note issue in coin or bullion. The notes, theoretically, are payable in gold on demand, but a considerable proportion of its issue appears to be simply promises to "pay to bearer," the words "on demand" or "presentation" having been left out, and no statement is made as to whether or not the note is payable in gold or silver. The bank does not readily redeem its notes. They have been at a discount in Madrid and the circulation is somewhat limited.

PORTUGAL.

Bank notes are issued in Portugal by the Bank of Portugal, and circulate principally in Lisbon and Oporto. There are other banks of issue also in those cities, as well as in several of the smaller towns, whose circulation is not so generally current in business transactions. The Bank of Portugal has peculiar privileges, and contends that other banks have no right to issue circulation. The charter of this bank expired in 1876, and it exists only under a provisional renewal. Its notes are payable in gold on demand, with the exception of a small portion which are payable in silver and copper. These last circulate in Lisbon only, where copper is legal tender to one-third of all payments. The English sovereign is legal tender in Portugal. Note-holders of the Bank of Portugal are not better secured than the other creditors of the bank. The bank notes outstanding in Portugal on December 31, 1884, as reported to the Department of State, was \$6,303,000.

JAPAN.

Bank notes are issued in Japan by banks organized under a national bank act similar in terms to that of the United States. The first regulations of this act were issued in 1872, and were revised and amended in September, 1876. There were, on June 30, 1882, 148 national banks in operation in Japan, with 110 branches. These banks had at that date outstanding circulating notes to the amount of 34,358,868 yen.* There is also one so-called specie bank at Yokohama. This bank has the privilege of issuing "silver notes" to the extent of a million and a

* The silver yen is valued at 86.9 cents.

half yen. It apparently had outstanding in 1882, notes to the amount of 294,520 yen. The notes issued by the national banks are secured by a deposit of Government bonds, and the banks are under the supervision of the Banking Bureau of the Imperial Finance Department of Japan. The operation of the national bank act appears to have been of service to the country, and the notes issued by the banks circulate freely throughout the Empire.

On the 27th of June, 1882, the Government of Japan established an institution to be known as the Bank of Japan, with a charter limited to 30 years, and a capital limit of 10,000,000 yen, business to be confined to non-hazardous transactions, and the bank required to transact such Government financial business as it shall be directed to perform. The issue of bank notes is prohibited for a time. The organization of this bank is similar to that of the Belgium State Bank. Its president is appointed directly by the Emperor, the Government subscribing for one-half of its capital. It is evident that the intention is that this bank shall at some time in the future issue circulation under the direction of the Government.

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 \$2,845,907,626. More than twelve hundred and seventy-five millions of this debt were in temporary obligations of the Government, of which eight hundred and thirty millions bore interest at 7.30 per cent. per annum. The average rate of interest on seventeen hundred and twenty-five 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 six per cent. bonds. The six per cent. bonds were gradually reduced during the year 1869 and the seven years following, by payment and refunding into five per cents. The six per cents, together with the five per cents, were subsequently rapidly replaced by four and one-half and four per cent. bonds, which were authorized to be issued by the act of July 14, 1870. In the year 1881 all of the unredeemed five and six 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. No call has been made by the Secretary during the year ending November 1 for the payment of any portion of the threes, and the amount of each class of bonds making up the entire interest-bearing funded debt has but slightly changed during the past year. On June 30, 1885, the total registered bonds of the United States amounted to \$1,071,460,262, of which sum \$11,927,900 only was held in foreign countries.

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, and also tables showing the amount estimated to be held by savings banks, trust companies, etc.

The following table is again presented, and exhibits the amount of the outstanding bonds of the Government, which represent the unmatured interest-bearing bonded debt of the United States and the classification of the same on 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			1,557,888,500
July 1, 1878	738,619,000	703,266,650	\$140,000,000	\$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	235,730,400	484,864,900	250,000,000	739,347,800	1,709,939,100
July 1, 1881	196,373,600	439,841,350	250,000,000	739,347,800	1,625,562,750
	Continued at 3½ per cent. 58,957,150	Continued at 3½ per cent. 401,593,900			
July 1, 1882		32,082,000	250,000,000	739,349,350	1,449,810,400
July 1, 1883		304,204,350	250,000,000	737,942,200	1,324,229,150
July 1, 1884		224,612,150	250,000,000	737,861,700	1,212,273,850
July 1, 1885		194,190,500	250,000,000	737,719,850	1,181,910,350
Nov. 1, 1885		194,190,500	250,000,000	737,740,350	1,181,930,850

Pacific sixes amounting to \$64,623,512, 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 \$223,800 of refunding certificates, are not included in the table.

SECURITY FOR CIRCULATING NOTES.

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 owned by them and deposited in trust with the Treasurer of the United States to secure their circulation, owing to the payment of a portion of the public debt and the many changes made in the classes of United States bonds by refunding or extension of the different issues of five and six per cent. bonds to bear interest at 4½, 4, 3½, and 3 per cent. Eighteen years ago the banks had on deposit, as security for circulation, \$327,000,000 in United States bonds, of which amount \$241,000,000 bore interest at 6 per cent. and \$86,000,000 at 5 per cent.; and on July 1, 1882, they held \$227,000,000 of three and one-half per cent. bonds. The five and six per cent. bonds disappeared in the year 1881 from the list of these securities with the exception of \$3,500,000 of Pacific sixes, and since that year the three and one-half per cents have entirely disappeared. On November 1, 1885, more than 45 per cent. of the amount pledged for circulation consisted of bonds bearing interest at 3 per cent. only, and the remainder, with the exception of \$3,505,000 of Pacifics, bear interest at the rate of four and four and one-half per cent. The average rate of interest now paid by the United States on the bonds deposited as security for circulating notes is a little more than 3.6 per cent. upon their par value.

The amount and classes of United States bonds owned by the banks, including those pledged as security for circulation and for public de-

posits on the 1st day of July in each year since 1865, and upon November 1 of the present year, is exhibited in the following table:

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.....	241,085,500	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.....	247,355,350	94,923,250	-----	-----	342,278,550	43,980,600	386,259,150
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.....	160,923,500	229,487,050	-----	-----	390,410,550	25,724,400	416,134,150
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	26,900,200	403,214,700
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	76,603,520	430,858,120
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	63,849,950	424,338,350
July 1, 1882.....	Continued at 3½ per cent.: 25,142,600	Continued at 3½ per cent.: 202,467,650 7,402,800	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
July 1, 1883.....	385,700	3 per cents. 200,877,850	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
July 1, 1884.....	Pacific. 3,520,000	172,412,550	46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
July 1, 1885.....	3,505,000	142,240,350	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
Nov. 1, 1885.....	3,505,000	138,920,650	49,547,250	116,391,650	308,364,550	31,780,100	340,144,650

The following table shows the authorizing act for each class of bonds held by the Treasurer as security for the circulating notes of the national banks on the 1st day of November, 1885:

Class of bonds.	Authorizing act.	Rate of interest.	Amount.
Funded loan of 1891.....	July 14, 1870, and January 20, 1871.....	Per cent. 4½	\$49,547,250
Funded loan of 1907.....	do do do.....	4	116,391,650
Funded loan of July 12, 1882.....	July 12, 1882.....	3	138,920,650
Pacific Railway bonds.....	July 1, 1862, and July 2, 1864.....	6	3,505,000
Total.....			308,364,550

The profits on national bank circulation based on 4 and 4½ per cent. bonds are very small, after paying the annual tax of 1 per cent. Attention is particularly called to carefully prepared tables by Mr. E. B. Elliott, Government Actuary, which appear in the Appendix,* in relation to the average price of the 4 and 4½ per cent. United States securities for the year ending September 30, 1885, and computations based thereon showing the annual profit on circulation during the same period.

* See note at foot of page 153.

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 1875 to 1885, inclusive:

	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.	Oct. 1, 1885.
	2, 087 banks.	2, 069 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.	2, 714 banks.
RESOURCES.											
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans	984.7	931.3	891.9	834.0	878.5	1, 041.0	1, 173.8	1, 243.2	1, 309.2	1, 245.3	1, 306.1
Bonds for circulat'n	370.3	337.2	336.8	347.6	357.3	357.8	363.3	357.6	351.4	327.4	307.7
Other U. S. bonds	28.1	47.8	45.0	94.7	71.2	43.6	56.5	37.4	30.7	30.4	31.8
Stocks, bonds, &c.	33.5	34.4	34.5	36.9	39.7	48.9	61.9	66.2	71.1	71.4	77.5
Due from banks	144.7	146.9	129.9	138.9	167.3	213.5	230.8	198.9	208.9	194.2	235.3
Real estate	42.4	43.1	45.2	46.7	47.8	48.0	47.3	46.5	48.3	49.9	51.3
Specie	8.1	21.4	22.7	30.7	42.2	109.3	114.3	102.9	107.8	128.6	174.9
Legal tender notes	76.5	84.2	66.9	64.4	69.2	56.6	53.2	63.2	70.7	77.0	69.7
Nat'l-bank notes	18.5	15.9	15.6	16.9	16.7	18.2	17.7	20.7	22.7	23.3	23.1
C. H. exchanges	87.9	100.0	74.5	82.4	113.0	121.1	189.2	208.4	96.4	66.3	84.9
U. S. cert. of deposit	48.8	29.2	35.4	32.7	26.8	7.7	6.7	8.7	10.0	14.2	18.8
Due from U. S. Treas.	19.6	16.7	16.0	16.5	17.0	17.1	17.5	17.2	16.6	17.7	14.9
Other resources	19.1	19.1	28.7	24.9	22.1	23.0	26.2	28.9	28.9	33.8	36.9
Totals	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	2, 432.9
LIABILITIES.											
Capital stock	504.8	499.8	479.5	466.2	454.1	457.6	463.8	483.1	509.7	524.3	527.5
Surplus fund	134.4	132.2	122.8	116.9	114.8	120.5	128.1	132.0	142.0	147.0	146.6
Undivided profits	53.0	46.4	44.5	44.9	41.3	46.1	56.4	61.2	61.6	63.2	59.4
Circulation	319.1	292.2	291.9	301.9	313.8	317.3	320.2	315.0	310.5	289.8	269.0
Due to depositors	679.4	666.2	630.4	668.4	736.9	887.9	1, 083.1	1, 134.9	1, 063.6	993.0	1, 120.1
Due to banks	179.7	179.8	161.6	165.1	201.2	267.9	294.9	259.9	270.4	246.4	299.5
Other liabilities	11.8	10.6	10.4	7.9	6.7	8.5	11.9	13.7	14.9	15.8	10.8
Totals	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	2, 432.9

The different items of resources and liabilities in the preceding table indicate that the business of the national banks during the past seven years has generally increased, having been larger during the past year than at any period since the organization of the national banking system. The items of United States bonds and circulation have decreased. It also appears from the table that the aggregate liabilities of the national banks to depositors and correspondents, which were reduced during the previous year upwards of 94 millions, have increased during the present year more than 180 millions.

The table also shows that during the same period the national banks increased their cash resources by about 46 millions of specie, and decreased the same by about 2½ 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 1st day of October, 1885, 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, Philadel- phia, and Baltimore.	Other re- serve cities.*	Country banks.	Aggregate.
	44 banks.	105 banks.	98 banks.	2,467 banks.	2,714 banks.
RESOURCES.					
Loans and discounts	\$236,823,598	\$218,424,271	\$151,435,438	\$694,471,997	\$1,301,155,304
Overdrafts	66,314	61,902	322,583	4,537,888	4,988,687
Bonds for circulation	12,566,500	40,009,950	24,070,700	231,009,900	307,657,050
Bonds for deposit	820,000	675,000	4,788,000	11,174,000	17,457,000
United States bonds on hand	4,265,800	419,500	2,510,200	7,193,900	14,329,400
Other stocks and bonds	14,242,734	8,097,293	7,013,425	48,141,778	77,495,230
Due from reserve agents		23,110,458	19,292,151	95,975,906	138,378,515
Due from other national banks	18,846,711	17,059,322	11,586,324	31,475,341	78,967,698
Due from other banks and bankers	2,759,122	1,617,537	4,185,592	9,425,641	17,987,892
Real estate, furniture, and fixtures	10,177,499	6,571,017	4,846,052	29,699,233	51,293,801
Current expenses	787,432	712,308	866,799	4,486,854	6,853,393
Premiums	986,206	1,185,101	1,233,681	9,106,245	12,511,333
Checks and other cash items	2,597,221	1,428,308	658,135	9,663,915	14,347,579
Clearing-house loan certificates	1,110,000				1,110,000
Exchanges for clearing-house	55,453,777	19,718,195	8,265,049	1,489,710	84,926,731
Bills of other national banks	1,597,918	3,028,406	2,954,676	15,481,765	23,062,765
Fractional currency	35,823	42,799	60,593	337,840	477,055
Trade dollars	194,784	338,744	33,717	1,038,519	1,605,764
Specie	91,454,168	22,364,281	19,586,788	41,467,335	174,872,572
Legal-tender notes	16,785,620	9,219,212	14,357,351	29,375,936	69,738,119
United States certificates of deposit	6,920,000	8,805,000	2,575,000	500,000	18,800,000
Five per cent. redemption fund	547,100	1,799,737	1,076,774	10,173,742	13,597,353
Due from United States Treasurer	210,759	157,090	108,035	823,877	1,299,761
Total	479,249,186	384,845,431	281,827,063	1,286,991,322	2,432,913,062
LIABILITIES.					
Capital stock	45,350,000	80,938,510	54,951,500	346,284,400	527,524,410
Surplus fund	22,176,008	23,954,854	13,415,513	87,078,267	146,624,642
Undivided profits	10,487,171	5,983,167	4,839,819	38,025,362	59,335,519
National-bank notes outstanding	9,917,442	34,270,975	20,986,640	203,694,540	268,869,597
State-bank notes outstanding	31,195	20,802		84,901	136,898
Dividends unpaid	232,849	1,208,854	246,253	1,820,370	3,508,326
Individual deposits	250,494,555	176,043,047	126,049,008	549,785,840	1,102,372,450
United States deposits	420,181	454,734	3,435,999	7,241,708	11,552,622
Deposits of United States disbursing officers	47,163	18,188	689,647	1,959,401	2,714,399
Due to national banks	105,687,963	47,853,728	33,823,084	26,170,130	213,534,905
Due to other banks and bankers	34,199,239	14,095,822	22,206,594	15,613,406	86,115,061
Notes and bills rediscounted	205,420		460,006	7,767,367	8,432,793
Bills payable		2,750	723,000	1,465,630	2,191,380
Total	479,249,186	384,845,431	281,827,063	1,286,991,322	2,432,913,062

*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 (exclusive of reserve cities), having the largest amount of capital, together with the amount of circulation, loans and discounts, and individual deposits of each on October 1, 1885 :

States.	Capital.	Circulation.	Loans and discounts.	Individual deposits.
Massachusetts	\$45,095,650	\$34,200,534	\$86,090,367	\$51,715,367
New York	34,819,760	23,989,591	83,654,256	77,834,371
Pennsylvania	32,665,340	23,401,460	65,259,486	61,821,735
Connecticut	24,921,820	15,932,600	40,501,279	24,462,781
Ohio	21,909,580	13,474,579	40,660,917	31,594,764
Rhode Island	20,340,050	12,056,177	30,974,846	13,096,232
Illinois	13,673,600	6,154,525	30,636,484	27,693,720
New Jersey	12,208,200	8,007,406	29,343,068	32,501,422
Indiana	12,189,500	6,734,150	23,210,592	19,845,317
Minnesota	11,390,000	1,884,576	28,076,758	19,651,296
Maine	10,360,000	7,683,079	16,577,506	10,095,495
Michigan	10,194,600	3,479,715	21,321,908	18,575,061
Iowa	10,155,000	3,813,858	21,020,360	17,053,775
Kentucky	9,648,900	5,714,770	14,770,265	8,233,931
Vermont	7,541,000	5,355,913	10,543,083	5,154,308
Texas	6,880,000	1,739,250	13,087,251	9,183,872
New Hampshire	6,105,000	5,149,045	8,333,617	5,425,196
Nebraska	5,949,250	1,774,330	15,217,754	11,316,707
Tennessee	5,007,500	2,114,010	11,468,980	7,783,995
Kansas	4,995,720	1,435,705	10,610,954	10,089,967
Wisconsin	3,785,000	1,517,078	9,570,727	10,132,396
Virginia	3,576,300	2,007,500	9,420,831	8,376,663
Missouri	3,311,000	1,251,648	7,217,665	5,972,242
Maryland	2,716,700	2,143,702	5,695,512	5,744,199
Georgia	2,472,345	1,570,900	5,282,217	3,335,352

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 cent. 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, 1885, there was received at the redemption agency of the Treasury \$1,594,365,738 of national bank currency for redemption. During the year the receipts amounted to \$145,880,327, of which amount \$66,974,000, or nearly 46 per cent., was received from the banks in the city of New York, and \$29,762,000, or upwards of 20 per cent., from the banks in the city of Boston. The amount received from Philadelphia was \$7,446,000, from Chicago \$3,943,000, from Cincinnati \$2,154,000, from Saint Louis \$1,668,000, from Baltimore \$3,797,000, from Providence \$2,470,000, from New Orleans, \$2,514,000, and from Pittsburgh \$576,000.

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, 1885, and the amount received during 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:

* Notes of gold banks are not included in the table.

Months.	Received by the Comptroller of the Currency.					Received at redemption agency.
	From national banks for reissue or surrender.	From redemption agency for reissue.	Act of June 20, 1874.	Notes of national banks in liquidation.	Total.	
1884.						
November	\$65,040	\$5,279,800	\$2,002,195	\$660,785	\$8,007,820	\$11,471,644
December	77,500	5,535,800	1,971,575	644,639	8,229,514	12,240,921
1885.						
January	83,040	6,531,000	2,266,140	798,262	9,678,442	17,882,887
February	11,750	7,343,600	2,072,533	784,537	10,212,420	10,972,096
March	45,000	6,413,300	1,724,795	785,580	8,968,675	10,195,586
April	7,440	6,221,400	1,472,480	819,729	8,521,049	12,549,026
May	26,900	6,591,100	1,527,420	998,910	9,144,330	14,189,983
June	130,250	8,558,600	2,556,600	107,870	9,053,320	16,652,302
July	10	6,482,500	1,660,415	1,259,814	9,402,739	12,131,083
August	8,090	4,848,900	813,500	807,184	6,477,674	9,893,843
September	60	4,140,900	827,510	799,076	5,767,546	7,588,980
October	22,060	3,675,930	1,981,120	482,794	6,161,904	10,111,976
Total	477,140	71,622,830	18,576,283	8,949,180	99,625,433	145,880,327
Received from June 20, 1874, to October 31, 1884.	15,042,450	622,042,055	140,342,018	33,354,329	810,780,852	1,448,485,411
Grand total	15,519,590	693,664,885	158,918,301	42,303,509	910,406,285	1,594,365,738

The amount of notes fit for circulation returned by the redemption agency to the banks of issue during the year was \$46,402,730, being an increase over last year of \$13,322,430.

The total amount received by the Comptroller of the Currency for destruction, from the agency and from the banks direct, was \$72,099,970. Of this amount, \$4,953,400 were the issues of banks in the city of New York, \$9,557,000 of banks in Boston, \$3,018,300 of Philadelphia, \$3,463,000 of Providence, \$1,812,600 of Baltimore, \$1,818,000 of Pittsburgh, \$1,033,700 of Cincinnati, \$591,500 of Louisville, \$415,000 of Albany, \$428,700 of New Orleans, and of each of the other principal cities less than \$300,000.

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, 1885:

Denominations.	Number.			Amount.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones	23,167,677	22,731,963	435,714	\$23,167,677	\$22,731,963	\$435,714
Twos	7,747,519	7,628,877	118,642	15,495,038	15,237,754	257,284
Fives	93,208,400	76,817,066	16,391,334	466,042,000	384,085,330	81,956,670
Tens	39,804,001	29,382,872	10,421,129	398,040,010	293,828,720	104,211,290
Twenty's	12,318,173	8,563,797	3,754,376	246,363,460	171,275,940	75,087,520
Fifties	1,758,533	1,345,762	412,771	87,926,650	67,288,100	20,638,550
One hundreds	1,287,686	971,922	315,764	128,768,600	97,192,200	31,576,400
Five hundreds	23,924	22,727	1,197	11,962,000	11,363,500	598,500
One thousands	7,369	7,238	131	7,369,000	7,238,000	131,000
Portion of notes lost or destroyed					-21,890	+21,890
	179,323,282	147,472,224	31,851,058	1,385,134,435	1,070,239,617	314,894,818

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 00
During the year ending—	
Oct. 31, 1866	1,050,382 00
Oct. 31, 1867	3,401,423 00
Oct. 31, 1868	4,602,825 00
Oct. 31, 1869	8,603,729 00
Oct. 31, 1870	14,305,689 00
Oct. 31, 1871	24,344,047 00
Oct. 31, 1872	30,211,720 00
Oct. 31, 1873	36,433,171 00
Oct. 31, 1874	49,939,741 00
Oct. 31, 1875	137,697,696 00
Oct. 31, 1876	98,672,716 00
Oct. 31, 1877	76,918,963 00
Oct. 31, 1878	57,381,249 00
Oct. 31, 1879	41,101,830 00
Oct. 31, 1880	35,539,660 00
Oct. 31, 1881	54,941,130 00
Oct. 31, 1882	74,917,611 50
Oct. 31, 1883	82,913,766 00
Oct. 31, 1884	93,178,418 00
Oct. 31, 1885	91,048,723 00
Additional amount of notes of insolvent and liquidating national banks	52,859,636 90
Total	1,070,239,616 40

Notes of gold banks are not included in the above table.

NATIONAL-BANK FAILURES.

The total number of national banks placed in the hands of receivers to November 1, 1885, has been 104, of which 4 became insolvent and were placed in this category since November 1, 1884. A full list of these banks will be found in the appendix, with the amount of capital, claims proved, and dividends paid. The four which have failed during the past year are as follows:

Name of bank.	Capital.	Receiver appointed.
Middletown National Bank of Middletown, N. Y.	\$200,000	Nov. 29, 1884
Farmers' National Bank of Bushnell, Ill.	50,000	Dec. 17, 1884
Schoharie County National Bank of Schoharie, N. Y.	50,000	Mar. 23, 1885
Exchange National Bank of Norfolk, Va.	300,000	Apr. 9, 1885

The affairs of seven banks have been finally closed, and a final dividend has been made to their creditors during the year. These banks, with the total dividends paid by each, are as follows:

Name of bank.	Total dividends on principal.	Proportion of interest paid.
Venango National Bank of Franklin, Pa.	<i>Per cent.</i> 23.37	<i>Per cent.</i>
City National Bank of Chicago, Ill.	77.512	
First National Bank of Georgetown, Colo.	37.6483	
First National Bank of Allentown, Pa.	88	
First National Bank of Dallas, Tex.	38.10	
First National Bank of Newark, N. J. *	100	100
First National Bank of Brattleboro', Vt. †	100	100

* An assessment of 100 per cent. was made on the stock of this bank, but the amount paid was returned to the stockholders; 5 per cent. during the present year.

† An assessment of 25 per cent. was made on the stock of this bank, but 64.625 per cent. of the amount paid under this assessment was returned to stockholders during the present year.

The affairs of a number of banks in the hands of receivers have been completely liquidated, with the exception of some matters involved in litigation now pending in the courts. Much of this litigation is pending in courts of last resort, and it may be some time before the cases can be heard and decided. This condition of things may delay the final settlement of the affairs of these associations. In such cases, however, the receivers are, as a rule, paid no salary, it being understood that on final settlement of the affairs of the banks they shall be paid only for actual services rendered. The names of the banks in this condition, with the dividends already paid to their creditors, are as follows:

Name of bank.	Dividends paid.
	<i>Per cent.</i>
Scandinavian National Bank of Chicago, Ill	50.0
New Orleans National Banking Association of New Orleans, La	62.0
First National Bank of Anderson, Ind	39.5
Charlottesville National Bank of Charlottesville, Va	62.0
Fourth National Bank of Chicago, Ill	50.0
National Bank of the State of Missouri, Saint Louis, Mo	*100.0
Third National Bank of Chicago, Ill	*100.0
Central National Bank of Chicago, Ill	60.0
First National Bank of Waynesburg, Pa	60.0
People's National Bank of Helena, Mont	40.0
First National Bank of Bozeman, Mont	85.0
German-American National Bank of Washington, D. C	50.0
Second National Bank of Scranton, Pa	†100.0
First National Bank of Butler, Pa	70.0

*And interest.

†And 50 per cent. of interest.

The following dividends have been paid to the creditors of insolvent banks during the past year, the total dividends paid up to November 1, 1885, being given in each case:

Name of bank.	Dividends paid during the past year.	Total dividends paid to depositors.	Proportion of interest paid to depositors.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Venango National Bank of Franklin, Pa	8.37	23.37	.....
New Orleans National Banking Association of New Orleans, La	2	62	.....
First National Bank of Anderson, Ind	14.50	39.50	.....
City National Bank of Chicago, Ill	512	77.512	.....
First National Bank of Georgetown, Colo	15.1483	37.6483	.....
First National Bank of Allentown, Pa	3	88	.....
First National Bank of Waynesburg, Pa	20	60	.....
First National Bank of Dallas, Tex	1.10	38.10	.....
Second National Bank of Scranton, Pa	*50	100	50
First National Bank of Newark, N. J	15	100	100
First National Bank of Brattleboro, Vt	†64.625	100	100
First National Bank of Buffalo, N. Y	5	38	.....
Pacific National Bank of Boston, Mass	5	15	.....
First National Bank of Union Mills, Union City, Pa	10	60	.....
Vermont National Bank of Saint Albans, Vt	30	42.50	.....
First National Bank of Leadville, Colo	5	25	.....
First National Bank of Saint Albans, Vt	12.50	12.50	.....
First National Bank of Monmouth, Ill	30	90	.....
Marine National Bank of New York, N. Y	15	40	.....
Hot Springs National Bank of Hot Springs, Ark	40	70	.....
Richmond National Bank of Richmond, Ind	36	36	.....
Logan National Bank of West Liberty, Ohio	30	30	.....
Middletown National Bank of Middletown, N. Y	40	40	.....
Farmers' National Bank of Bushnell, Ill	40	40	.....
Schoharie County National Bank of Schoharie, N. Y	20	20	.....
Exchange National Bank of Norfolk, Va	20	20	.....
First National Bank of Jamestown, Dak	100	100	100

*Of interest.

† An assessment of 100 per cent. was made on the stock of this bank, but the amount paid was returned to the stockholders, 5 per cent. during the present year.

† An assessment of 25 per cent. was made on the stock of this bank, but 64.625 per cent. of the amount paid under this assessment was returned to the stockholders during the present year.

As has been seen, there have been but four failures of national banks during the year ending November 1, 1885, as against eleven during the previous year. An inspection of the above list will show that each of the four banks failed this year has already paid a dividend to its creditors, two of them 40 per cent. each, and two 20 per cent. each.

If receivers, on taking charge of insolvent national banks, discover evidence which appears to indicate that insolvency has been caused by practices in violation of the criminal statutes of the United States, such evidence is at once, by direction of this office, referred through the proper channels to the Department of Justice for appropriate action against those who appear to have rendered themselves liable to the penalties of the law. Prosecutions of officers of many of the insolvent national banks have been instituted by the Department of Justice through the United States attorneys in the districts where the banks were located, and as a rule convictions have been secured where indictments have been found. A number of proceedings of this character are now pending.

Since the commencement of the national banking system 104 banks have been placed in the hands of receivers, 549 banks have voluntarily closed their business by a vote of stockholders owning two-thirds of the stock, under the provisions of sections 5220 and 5221 of the Revised Statutes, and the corporate existence of 26 expired by limitation. Of the banks in the hands of receivers, 9 had been previously placed in liquidation by their stockholders, but failing to pay their depositors, receivers were afterwards appointed by the Comptroller to wind up their affairs. Of the 104 banks placed in the hands of receivers, 70 have been finally closed, leaving 34 in process of settlement, of which, as has been seen, 14 are virtually closed with the exception of pending litigation, leaving 20 receiverships only in active operation.

Since the commencement of the system there has absolutely been no loss to the note-holders of insolvent national banks, every note having been promptly redeemed on presentation at the United States Treasury. The loss to the depositors of these insolvent national banks during the twenty-two years elapsed since the passage of the act of February 25, 1863, as nearly as can be estimated, taking into consideration dividends which will probably hereafter be paid, has been about \$9,860,000. The average annual loss to depositors has been therefore about \$448,000 in the business of corporations having from year to year an average capital of about \$450,000,000, which corporations have been responsible for the safe keeping of deposits in their hands averaging constantly over \$800,000,000. The annual average loss to depositors of all the national banks is therefore not in excess of one-twentieth of 1 per cent.

The total amount so far paid to creditors of insolvent national banks has been \$25,651,390 upon proved claims amounting to \$43,159,252. The amount paid during the year has been \$2,151,868.

Assessments amounting to \$9,812,750 have been made upon stockholders of the insolvent national banks to enforce their individual liability under section 5151 of the Revised Statutes of the United States. From this source \$3,982,627 has been collected; \$348,670 of this amount during the past year.

Reference is again made to the tables in the Appendix, showing national banks which have been placed in the hands of receivers, the amount of their capital, of the claims proved, and the rates of dividends paid, and also showing the amount of circulation of such banks issued, redeemed, and outstanding.

As stated in his last report :

"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 officers and directors to maintain a proper supervision of the affairs of their associations."

TAXATION.

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; 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 preparation of their plates, and this course was also followed in the act of July 12, 1882.

The Comptroller in his last annual report suggested that, inasmuch as the constant contraction of the volume of the national bank currency was due in great measure to the fact that under present conditions banks can make but a nominal profit from the issue of circulation, a ready and simple way to prevent a further diminution of the volume of national bank notes would be to abolish this tax, and also that if this tax were 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 redemption of their notes by the Treasurer of the United States and in the case of the expenses of preparing plates for printing notes.

The total expense of the Office of the Comptroller of the Currency from the date of its organization to June 30, 1885, has been \$6,066,227.37, and the expense for the year ending on that date \$225,293.38. From the tax on circulation for the year ending June 30, 1885, \$2,794,584.01 was realized by the United States Treasury.

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.	Totals.
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.....	3,283,450 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
1885.....	2,794,584 01			2,794,584 01
Aggregates	61,204,777 22	60,940,067 16	7,855,887 74	130,000,732 12

* 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 ¹	\$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	1,734,417 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	2,453,544 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	2,990,530 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	2,940,906 64	811,006 35	3,762,208 07
1882.....	4,285 77	4,090,102 45	1,153,070 25	5,253,458 47
1882*.....		1,993,026 02	429,033 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.

STATE TAXATION OF NATIONAL BANKS.

The reports of the Comptroller of the Currency for the years 1877, 1880, 1881, and 1882 contain chapters on the subject of State taxation of national bank shares, in which the decisions of the courts construing the effect of the provisions of the national banking law permitting such taxation were considered.

In view of the recent decision of the United States Supreme Court in the case of *Boyer v. Boyer*, and the action of the New York banks in seeking the protection of the courts against the alleged discriminating taxation of their shares by the city of New York for the year 1885, it is deemed best to give in this report a brief *résumé* of the law authorizing State taxation of national-bank shares, and the most important decisions of the courts construing this law.

The original national currency act of February 25, 1863, contained no provision authorizing the States to tax national banks in any manner whatever. The number of banks organized under this act was, however, comparatively small, and the capital small compared with the capital invested in banks organized under State laws, over which the States had full power of taxation. Much of the opposition to the national system at the time of its inception was manifested by those who regarded it as hostile to the State systems, and as a step toward the removal of one objection, at least, to the State systems becoming merged in the national, Congress seems to have regarded it as necessary to grant to the States the authority to tax national banks. At an early day the Supreme Court of the United States had held that the States had no power to impose taxes on corporations created by Congress, and the same court has since held that the States cannot impose any tax whatever on national banks without the authority of Congress. (*Williams v. Assessors*.)

The power to tax national-bank shares was granted, and the method of imposing such tax indicated by three provisos attached to section 41 of the act of June 3, 1864, by which the original act of February 25, 1863, was superseded. Under this law, shares of national-bank stock were made liable to assessment by State authority at the place where the bank was located, but not at a greater rate than was assessed upon other moneyed capital in the hands of individual citizens of such State, and the tax imposed was not to be at a greater rate than was imposed upon the shares of banks organized under State law. Real estate belonging to a national bank was to be taxed as other real estate was taxed.

The question that appears to have first arisen as to the proper construction of the law permitting State taxation of national bank shares, was in regard to the exemption of United States bonds held by national banks, in arriving at the value of the shares liable to taxation. The Hon. Freeman Clarke, then Comptroller of the Currency, in his report to Congress for the year 1865, took strong ground in favor of the exemption of United States bonds held by the national banks. He claimed that unless such bonds held by a national bank were deducted from its capital in order to arrive at the value of the shares liable to taxation, the States exercised indirectly the right of taxing United States bonds, although such bonds were exempted by law from direct state taxation, and that thus bonds held by national banks were taxed while those held by individuals were exempted. He says, in regard to the ground taken by some, that a tax on the shares was not a tax upon the securities represented by those shares; "that the position assumed by those who favor this hypothesis will be found, upon critical examination, to be fallacious can scarcely admit of a doubt."

The point came before the United States Supreme Court for decision in *Van Allen v. Assessors* (3 Wall., 573), and it was decided by the majority of the court that a share of national bank stock was a distinct thing from the capital of the bank, which capital may be invested in

United States bonds—that the shares are property in the hands of individuals, while the corporation is the legal owner of all the property of the bank, real and personal.

The interest of the shareholder entitles him to participate in the profits of the corporation while the latter is in existence, and also upon its dissolution to receive his proportionate share of such property as may remain after the payment of its debts. It is this entire interest that Congress has left subject to taxation by the States, and not such portion as might remain were the amount invested in United States bonds deducted from capital.

The court also held in this case that a New York statute, assessing shares of national banks for purposes of taxation at the same rate at which other moneyed capital was assessed, the tax not to exceed the par value of the shares, was void, because it was contrary to the provisions of the Federal law—that taxation of national bank shares was not to be at a greater rate than was imposed on State bank shares.

The State banks in New York were not taxed on their shares, but on capital, from which the deduction of the amount invested in United States securities was allowed, while this deduction could not be made to reduce the value of national bank shares. The question then arose in a new form. Inasmuch as the law provides that shares of national banks shall be assessed at the same rate as other moneyed capital in the hands of individual citizens, and inasmuch as United States bonds and securities are exempt in the hands of individual citizens; when the capital of national banks is invested in United States bonds, is not the State tax on their shares invalid? The United States Supreme Court in *People v. Commissioners* (4 Wall., 244) decided that under such circumstances the State tax on national bank shares was valid. Under these two decisions it is apparent that no deduction can be made from the value of shares of national banks on account of the exemption from tax of some of the assets in which their capital may be invested. This principle will apply to United States notes and to United States or other securities which may by law be exempt from taxation.

The next important case bearing on this matter decided in the United States Supreme Court was that of *Lionberger v. Rouse*. This turned upon the construction of that portion of the Federal law providing that the tax on national bank shares should not be at a greater rate than was imposed on the shares of State banks. The point raised was that the State of Missouri taxed some State banks less than others. These lightly taxed banks, holding an inconsiderable portion of the banking capital of the State, were organized under special charters, granted prior to the commencement of the national system, which the State had no power to change. There was no discrimination as between national bank shares and those of State banks not so specially exempted. The court construed the clause of the Federal law in question to mean only that the State, as a condition to the exercise of the power to tax the shares of national banks, shall, as far as it has the capacity, tax in like manner the shares of banks of its own creation.

The act of February 10, 1863, was passed to further define the place and manner of taxation of national bank shares, amending section 41 of the act of June 3, 1864. It may perhaps be regarded as superseding that section to the extent of dropping out the proviso that shares of national banks shall be taxed at a rate no greater than is imposed on the shares of State banks. This appears to be the view taken by Congress in 1873, when approving the Revised Statutes, as in those statutes

this proviso is not included. Section 5219, which now embodies the law on State taxation of national-bank shares, is as follows:

SEC. 5219. Nothing herein shall prevent all the shares in any association from being included in the valuation of the personal property of the owner or holder of such shares, in assessing taxes imposed by authority of the State within which the association is located; but the legislature of each State may determine and direct the manner and place of taxing all the shares of national banking associations located within the State, subject only to the two restrictions, that the taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens of such State, and that the shares of any national banking association owned by non-residents of any State shall be taxed in the city or town where the bank is located, and not elsewhere. Nothing herein shall be construed to exempt the real property of associations from either State, county, or municipal taxes, to the same extent, according to its value, as other real property is taxed.

The validity of State taxation on national-bank shares, is under this section, to be determined solely by the inquiry whether it is at a greater rate than is assessed upon other moneyed capital in the hands of individual citizens. There has, however, been great difficulty in so regulating the taxation of national-bank shares by the States as to conform strictly to the intent of this law. As a consequence, in many of the States, national-bank shares, in the assessment and collection of taxes, have, it is alleged, been in different ways subjected to severe and unjust discrimination, as compared with other moneyed capital. Some of the methods of discrimination are as follows:

- (1) Differences are made in the valuation of national-bank shares for purposes of assessing taxes, as compared with the valuation of other moneyed capital for the same purpose.

- (2) The individual holders of other moneyed capital have been allowed to make deductions on account of certain exemptions, such as debts owed by such individual holders, when holders of national-bank shares were not permitted to deduct their debts from the value of such shares.

- (3) In the different States distinctions are made in the taxation of various kinds of moneyed capital, other than national-bank shares, in the hands of individual citizens, and the standard by which the taxation of national-bank shares is to be legally measured becomes thus confused.

Many forms of moneyed capital in the hands of individual citizens are altogether exempted by law from taxation, while national-bank shares are taxed. The difficulty arises in deciding by which class of moneyed capital the tax on national-bank shares is to be guided: Whether there is to be no tax, as in case of exempted moneyed capital; a less tax, as in case of the class of moneyed capital taxed at a less rate; or a greater tax, as in case of the class of moneyed capital taxed at a greater rate.

All of these forms of discrimination have been passed on in litigation which has come before the United States Supreme Court.

In Ohio the law provided certain State boards for equalizing the taxation on real estate, on railroad capital, and on capital invested in bank shares; but there was no State board for equalizing the taxation on personal property, other than bank shares, railroad stock, or other moneyed capital. The equalization as to all other personal property assessed ceased with the county boards of equalization, but the county boards throughout the State fixed the valuation of moneyed capital for purposes of taxation at six-tenths of its true value, while the State board fixed the taxable value of bank shares at their actual cash value. The rates of taxation being the same, bank shares were discriminated against to the extent of four-tenths of their value. In New York the law permitted the deduction of just debts of an individual from his

personal property, including his moneyed capital, excepting only his bank shares.

In *Pelton v. Commercial National Bank of Cleveland* (101 U. S., p. 143), and in *Cummings v. Merchants' National Bank of Toledo* (101 U. S., p. 153), the United States Supreme Court decided the question of discrimination arising under the laws of Ohio. In those cases it was held that a tax upon national-bank shares valued for taxation at a higher rate than other moneyed capital was invalid, and that upon payment of the amount justly assessable a court of equity would enjoin the collection of the residue, but that the bank must pay the portion of the taxes justly due.

In *People v. Weaver* (100 U. S., p. 539), a case arising under the New York law, the Supreme Court decided that the word *rate* in the provision of section 5219 United States Revised Statutes, that taxation shall not be at a greater rate than is assessed upon other moneyed capital in the hands of individuals, applies to and *includes as well* the valuation of shares for taxation, as the rate of taxes to be imposed; and that the law of the State of New York, which permitted a party to deduct his just debts from the value of all his personal property, except his national-bank shares, was void as to the taxation of such bank shares. The case of *Evansville Bank v. Britton* (104 U. S., p. 323), arising under the law of Indiana, taxing national-bank shares, supports the same doctrine. These cases disposed of the first two forms of discriminations already mentioned, and pointed out the proper remedy to be pursued by banks in avoiding the payment of taxes illegally assessed. *Supervisors v. Stanley* (104 U. S., p. 305) decides questions arising as to the recovery of excessive taxes which have been paid by the shareholders of national banks.

Under the third class of discrimination—where doubt as to the proper taxation of national-bank shares arises from the fact that under State law a discrimination is made in taxing different classes of other moneyed capital in the hands of individual citizens—the important cases decided in United States Supreme Court are *Lionberger v. Rouse* (9 Wall.), already mentioned; *Hepburn v. School Directors* (23 Wall., 480), and the recently decided case of *Boyer v. Boyer*. In *Lionberger v. Rouse* a discrimination was made by the State in taxing shares of banks organized under its own laws—one class of banks being taxed at a higher rate than another. At that time, as has been seen, the law in force measured the taxation of national-bank shares by the taxation of State-bank shares, and in this case the United States Supreme Court held a tax on national-bank shares to be valid which did not exceed the tax imposed upon the larger bulk of State-bank shares. In *Hepburn v. School Directors* (23 Wall., 480) it was held by the United States Supreme Court that the exemption by State law from taxation of a small portion of other moneyed capital in the hands of individual citizens was not a reason for exempting national-bank shares from taxation. In this case also it was held that shares of national banks might be taxed at an amount exceeding their par value, if their market value exceeded their par value.

In the case of *Boyer v. Boyer*, the Supreme Court decided that if the great bulk of moneyed capital in the hands of individual citizens is exempted by State law from municipal taxation, that under the law of Congress national-bank shares must be exempted also. The court says that cases will arise in which it will be difficult to determine whether the exemption of the particular part of moneyed capital in individual hands is so serious or material as to infringe the rules of

substantial equality—that a proper construction of the act of Congress forces the conclusion that capital invested in national bank shares was intended to be placed upon the same footing of substantial equality in respect to taxation by State authority, with other moneyed capital in the hands of individual citizens, however invested. The court proceeded to say:

Upon such facts, and in view of the revenue laws of the State, it seems difficult to avoid the conclusion that, in respect of county taxation of national bank shares, there has been and is such a discrimination in favor of other moneyed capital against capital invested in such shares as is not consistent with the legislation of Congress. The exemptions in favor of other moneyed capital appear to be of such a substantial character in amount as to take the present case out of the operation of the rule that it is not absolute equality that is contemplated by the act of Congress; a rule which rests upon the ground that exact uniformity or equality of taxation cannot in the nature of things be expected or attained under any system. But as substantial equality is attainable, and is required by the supreme law of the land, in respect of State taxation of national bank shares, when the inequality is so palpable, as to show that the discrimination against capital invested in such shares is serious, the courts have no discretion but to interfere.

Having in view this last decision, the banks of the city of New York, after due investigation of the subject by a committee* appointed for the purpose, have arrived at the conclusion that the valuation of their shares for purposes of taxation is illegal and void, for the reason that the greater portion of moneyed capital in the hands of individual citizens in the city of New York is, under the laws of that State, exempt from municipal taxation.

Suits have been brought in equity, and the bill in each case asks for an injunction from collecting any taxes from the bank or from the individual shareholders until a final hearing of the cause.

The question is frequently asked this office, whether national bank notes in the hands of individual citizens are liable to State taxation. Section 3707 of the Revised Statutes provides that all stocks, bonds, Treasury notes, and other obligations of the United States shall be exempt from taxation by or under State or municipal or local authority. In section 5413, Revised Statutes, the words "obligation of the United States" is held to include national bank currency. The question of the taxability of national bank currency arose in the case of the Board of Commissioners in *Montgomery County v. Elston* (32 Ind., 27), and it was decided by the Supreme Court of the State that national bank currency is not exempt from taxation by the State. The court held that the provision of law making national currency an obligation of the United States, only intended to throw around national currency the same guards against counterfeiting that were by law provided for obligations of the United States, and not to generally define national currency as an obligation of the United States.

In the case of *Horne v. Greene*, in the Supreme Court of the State of Mississippi (52 Miss., 452), it was decided that the circulating notes of national banks are not subject to State taxes. The question, therefore, still appears to be an open one.

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

* Report of John Jay Knox, Edmund D. Randolph, and W. P. St. John, tax committee, on the recent decision of the Supreme Court of the United States, New York, June 9, 1885.

other reserve cities, and in the remaining banks of the country at corresponding dates in each of the last three years:

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	960,837,381
Totals.....	245,108,332	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	150,372,036	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

OCTOBER 1, 1885.

Classification.	44 banks.	105 banks.	98 banks.	2,467 banks.	2,714 banks.
On U. S. bonds on demand.....	\$3,286,124	\$190,195	\$585,154	\$504,134	\$4,565,607
On other stocks, bonds, &c., on demand.....	80,687,265	33,157,319	25,421,092	34,036,931	173,302,607
On single-name paper without other security.....	25,331,820	34,806,254	18,480,233	92,873,780	171,492,087
All other loans.....	127,518,389	150,270,503	106,948,959	567,057,152	951,795,003
Totals.....	236,823,598	218,424,271	151,435,438	694,471,997	1,301,155,304

In the table below is given a full classification of the loans in New York City alone for the last five years:

Loans and discount.	October 1, 1881.	October 3, 1882.	October 2, 1883.	September 30, 1884.	October 1, 1885.
	48 banks.	50 banks.	48 banks.	44 banks.	44 banks.
On endorsed paper.....	\$112,049,004	\$118,692,651	\$121,644,201	\$116,010,062	\$114,013,775
On single-named paper.....	26,935,878	21,203,573	19,147,051	12,559,443	25,331,820
On U. S. bonds on demand.....	2,539,928	1,707,687	2,093,527	2,933,785	3,286,124
On other stocks, &c., on demand.....	97,249,162	89,532,762	94,321,605	69,805,215	80,687,265
On real-estate security.....	236,100	304,732	184,683	163,397	215,385
All other loans.....	7,747,587	7,600,487	7,717,265	3,881,375	13,289,229
Totals.....	246,757,659	239,041,892	245,108,332	205,353,277	236,823,598

In previous reports the attention of Congress has been called to the provisions of section 5200 of the Revised Statutes, which place restrictions upon loans, and to the difficulty of enforcing the same. In cities where large amounts of produce are received and stored it is claimed to

be impossible for the banks to transact this class of business so long as they are restricted to loans to an amount not exceeding in any case one-tenth of their capital. While it is true that the limitation prescribed does not apply to loans upon produce in transit where the drafts are drawn on existing values, yet if the produce is stored instead of being shipped, loans in excess of the one-tenth limit cannot be made except in violation of law. In such a case the Comptroller has no means of enforcing the law except by bringing suit for forfeiture of charter, which might result in great embarrassment to business, as well as loss to innocent stockholders. It seems evident that the law should be so amended as to permit legitimate loans upon United States bonds, produce or warehouse receipts, and some other classes of collateral security.

RATES OF INTEREST IN NEW YORK CITY AND OF 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 1875 to 1885, as ascertained from data derived from the Journal of Commerce and the Commercial and Financial Chronicle, was as follows:

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.
 1885, call loans, 2.3 per cent. ; commercial paper, 5.5 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 calendar year ending December 31, 1884, 3.18 per cent.§
 From December 31, 1884, to September 30, 1885, 2 per cent.§

From December 31, 1884, the rate of discount of the Bank of England was uniform at 2 per cent. The average rate of interest in New York City for the four months previous to November 1, 1885, was, according to the Financial Chronicle, on call loans about 2 per cent. and on commercial paper about 4.3 per cent., and the rate of interest on October 31, 1885, was on call loans 2.5 per cent. and on commercial paper 4.75 per cent. The rate of discount in the Bank of France, which was lowered from 4 to 3½ per cent. on March 23, 1882, was lowered to 3 per cent. on February 23, 1883, and the general council of the bank reported on

* From the Financial Chronicle. Maximum rate.

† From the Financial Chronicle only.

‡ From the London Bankers' Magazine.

§ From the London Economist.

January 29, 1885, as stated in the London Bankers' Magazine, that this rate of discount had stood since the former date, and that they had endeavored for the advantage of business to maintain the position of a fixed rate, and fortunately succeeded in doing so during the year 1884.

The number of trade bills admitted to discount in the bank of France during the year 1884* was 5,144,635, representing the sum of \$907,870,300. Of this number of bills there were 14,327 bills of \$2.08 and under, 661,895 bills from \$2.29 to \$10, 905,293 bills from \$10.21 to \$20, and 3,563,120 bills above \$20; that is to say, nearly a third 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, in 1883 1,349,270, and in 1884 they increased to 1,581,515. The report by the governor of the Bank of France for the year 1884 states that the proportion of the discounts for retail trade in Paris has continually increased during the past year.

DIVIDENDS AND EARNINGS.

The large number of mercantile failures which have occurred during 1884 and 1885 have not apparently injured or weakened the national banks, the aggregate surplus funds and undivided profits having been but slightly reduced. The aggregate surplus of 2,664 banks on September 30, 1884, amounted to \$147,055,038, and the undivided profits to \$63,234,238.

At the close of business October 1, 1885, the aggregate surplus fund of 2,714 banks amounted to \$146,624,642, and the undivided profits to \$59,335,519, showing a decrease in surplus of \$430,396, and in undivided profits of \$3,898,719.

The following table shows the losses of national banks from September 1, 1880, to September 1, 1885, and the ratio of losses to the aggregate capital employed:

Semi-annual dividend periods.	Capital.	Losses.	Ratio.	Number of banks.
September 1, 1880, to March 1, 1881	\$456,844,865	\$5,007,297	1.10	2,087
March 1, 1881, to September 1, 1881	458,934,485	5,462,713	1.19	2,100
September 1, 1881, to March 1, 1882	460,354,485	3,886,836	0.84	2,137
March 1, 1882, to September 1, 1882	473,947,715	4,412,575	0.93	2,197
September 1, 1882, to March 1, 1883	483,091,342	4,640,865	0.96	2,267
March 1, 1883, to September 1, 1883	494,640,140	6,146,294	1.24	2,350
September 1, 1883, to March 1, 1884	507,969,300	5,593,691	1.10	2,491
March 1, 1884, to September 1, 1884	518,605,725	11,377,293	2.19	2,582
September 1, 1884, to March 1, 1885	522,899,715	9,973,161	1.91	2,650
March 1, 1885, to September 1, 1885	524,599,602	8,739,420	1.67	2,665

The following tables have been compiled in order that comparisons may be made between the annual dividends paid by the national banks of the United States and those paid by banks in foreign countries to their stockholders, and indicate that the average dividends and earnings of

* London Bankers' Magazine, August, 1885, p. 698.

the national banks in the United States are as a rule less than the dividends of joint-stock banks of other countries :

FOREIGN BANKS.

Number of establishments.	Bank.	Paid up capital.	Rate per cent. per annum of dividend on capital.	Number of establishments.	Bank.	Paid up capital.	Rate per cent. per annum of dividend on capital.
16	Bank of England	\$70,727,580	9 $\frac{3}{4}$	3	Anglo-Continental banks.	\$5,603,580	5 $\frac{1}{2}$
25	London and partly provincial banks.	75,096,763	14 $\frac{1}{2}$	2	Russian banks	20,988,009	9
16	Yorkshire and North-ern.	27,325,763	11 $\frac{1}{10}$	3	Austro-Hungarian ..	35,370,000	7 $\frac{1}{2}$
14	Lancashire and Cheshire.	30,314,936	12 $\frac{1}{2}$	3	Austro-Hungarian banks.	32,619,000	7 $\frac{1}{2}$
7	Midland and Eastern.	18,667,260	13 $\frac{5}{10}$	3	Banque Nationale	9,650,000	13 $\frac{1}{2}$
9	Welsh and West of England.	9,384,324	14	6	Belgian banks	10,562,066	11 $\frac{1}{10}$
10	Bank of Scotland	6,075,000	14	8	Banque de France	35,222,500	21 $\frac{1}{2}$
9	Scotch banks	37,917,720	12 $\frac{1}{10}$	8	French banks	114,352,500	9 $\frac{1}{2}$
10	Bank of Ireland	13,458,457	12	6	Deutsche Reichs bank	28,560,000	6 $\frac{1}{2}$
	Irish banks	17,933,400	10	6	German banks	52,407,600	8 $\frac{1}{2}$
	<i>Colonial banks.</i>			6	Banca Nazionale d'Italia.	38,600,000	13 $\frac{1}{2}$
24	Australasian	67,173,039	12 $\frac{1}{2}$	3	Italian banks	15,440,000	9 $\frac{1}{2}$
15	Canadian	47,332,316	7 $\frac{1}{10}$	6	Swiss banks	8,202,300	6 $\frac{1}{2}$
9	Eastern	36,552,472	8 $\frac{1}{10}$	1	Spanish banks	3,860,000	6
2	South African	6,561,000	10	6	Imperial Ottoman ..	24,300,000	8
1	West Indies	2,916,000	10		Turkish banks	18,715,512	6 $\frac{1}{2}$

NATIONAL BANKS IN THE UNITED STATES.

City of Boston	\$50,950,000	5.5	Southern States	35,997,850	8.1
New England States ..	115,584,370	7.1	City of Cincinnati ..	8,600,000	6.4
City of New York	46,250,000	8.8	City of Cleveland ..	9,322,050	5
City of Albany	1,775,000	9.5	City of Chicago	11,150,000	9.2
City of Philadelphia ..	18,058,000	9.1	City of Detroit	2,650,000	9.3
City of Pittsburgh	10,179,600	7.4	City of Milwaukee ..	650,000	11.4
City of Baltimore	11,713,260	7.4	City of Saint Louis ..	3,250,000	6.3
City of Washington ..	1,125,000	6.8	Western States	95,518,140	8.8
Middle States	83,958,888	7.7	City of San Francisco	1,500,000	8
City of New Orleans ..	3,525,000	7.9	Pacific States and Territories ..	11,831,000	9.4
City of Louisville	3,551,500	6.8			

The information in regard to the foreign banks has been derived from the London Bankers' Magazine for October, 1885, and is to the latest obtainable date. The principal bank in each country is given separately, and the dividends paid by other banks in the same country are averaged. Similar statements of the national banks of the United States are by geographical divisions, the reserve cities in each being given separately, and the dividends paid by all other banks in the same division are averaged.

Further particulars in relation to dividends paid by the national banks in the United States will be found in a table given in the Appendix.

TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE.

The New York Clearing-House Association is composed of 43 national and 21 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 Octo-

ber 1, 1885, has been obtained, which shows that the total exchanges were more than \$25,000,000, while the balances paid in money were over \$1,295,000,000. The daily average balances paid were \$4,247,069, or about 5.1 per cent. of the amount of the settlements.

The balances paid in money during the year consisted of \$120,436,000 in clearing-house certificates of the Bank of America; clearing house certificates for legal-tender notes amounting to \$405,900,000; legal-tenders amounting to \$212,643,251; and United States gold certificates \$556,376,000. 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 six months ending November 1, 1884, a portion of the balances due from the Treasury of the United States were paid in legal-tender notes, and during the past year the amount of gold certificates of the United States and of the Bank of America received in payment have decreased, while the balances paid in clearing-house legal-tender certificates and legal-tender notes amount to nearly one-half of the entire money balances paid.

The following table shows the yearly transactions of the New York Clearing-House for the thirty-two 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	5,362,912,098	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	365,313,902	26,968,371	1,182,246	4.4
1858	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,176,954	6.6
1859	47	67,921,714	5,448,005,956	363,964,683	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	28,484,238,637	1,125,455,237	92,182,164	3,642,250	4.0
1869	59	82,720,200	37,407,028,987	1,120,314,308	121,451,393	3,637,397	3.0
1870	61	87,620,200	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	95,193,074	3,927,666	4.1
1872	61	84,420,200	33,844,369,568	1,428,582,707	109,884,317	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	81,635,200	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	81,731,200	21,597,274,247	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	8.9
1884	61	60,412,700	34,092,037,338	1,524,930,994	111,048,982	4,967,202	4.5
1885	64	58,612,700	25,250,791,440	1,295,355,252	82,739,480	4,247,069	5.1
.....		†70,014,239	†744,665,238,867	†32,669,426,493	†75,850,909	†3,327,968	4.4

* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly averages for thirty-two years.

‡ Total for thirty-two years.

The total amount of transactions for the thirty-two years given in the table is \$744,695,238,867, and the annual average is \$23,271,726,214.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ending October 1, 1885, were as follows:

Exchanges received from clearing-house.....	\$259,935,584 08
Exchanges delivered to clearing-house.....	114,051,016 05
Balances paid to clearing-house.....	146,724,869 08
Balances received from clearing-house.....	840,301 05
Showing that the amount paid by the assistant treasurer to the clearing-house was in excess of the amount received by him.....	145,884,568 03

A table compiled from statements made by the New York clearing-house, giving the clearances and balances weekly from September 4, 1880, to October 31, 1885, 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 7, 1885, which gives information concerning the exchanges at New York and other cities having clearing-houses for the week ending October 31, comparing them with those for the corresponding week in 1884, and showing the percentage of differences. The exchanges at the same places for the month ending October 31, 1885, 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.		
	1885.	1884.	Per cent.	1885.	1884.	Per cent.
New York.....	\$695,214,387	\$458,532,568	+51.6	\$3,189,746,196	\$2,370,856,125	+34.5
Boston.....	76,974,841	58,811,468	+30.9	342,121,551	288,641,009	+18.5
Chicago.....	48,771,241	44,515,792	+ 9.6	234,770,623	204,712,276	+14.7
Philadelphia.....	47,353,039	39,828,337	+18.9	236,905,761	208,220,032	+13.8
Saint Louis.....	13,662,131	12,918,575	+ 5.8	66,532,755	63,474,959	+ 4.8
San Francisco.....	11,512,515	13,365,680	-13.9	51,609,656	54,162,816	- 4.7
New Orleans.....	10,760,103	8,477,673	+26.9	40,349,600	38,420,300	+ 5.0
Baltimore.....	10,337,785	11,577,658	-10.7	52,164,929	57,616,449	- 9.5
Cincinnati.....	8,212,250	8,062,250	+ 1.9	41,952,425	38,736,050	+ 8.3
Pittsburgh.....	7,407,417	8,461,699	-12.5	32,765,984	37,489,987	-12.6
Providence.....	5,579,400	4,498,700	+24.0	22,813,000	16,674,200	+36.9
Kansas City.....	4,771,467	3,602,645	+32.4	25,085,652	17,406,421	+44.1
Milwaukee.....	4,105,872	3,702,453	+10.9	18,691,227	16,330,707	+14.5
Louisville.....	3,863,906	3,289,468	+17.5	19,467,445	16,211,381	+20.1
Detroit.....	2,949,221	2,690,522	+ 9.6	14,591,498	13,279,277	+ 9.9
Cleveland.....	2,142,899	1,681,996	+13.9	9,853,182	9,397,942	+ 4.9
Memphis.....	1,582,422	1,385,609	+14.2	6,595,745	5,500,186	+19.9
Hartford.....	1,554,252	1,173,465	+30.7	8,301,504	6,254,003	+32.7
Columbus.....	1,386,809	1,192,532	+16.3	6,505,282	6,048,265	+ 7.6
Indianapolis.....	1,377,473	1,335,327	+ 3.2	6,053,829	5,888,112	+ 2.8
Portland.....	1,037,815	1,023,975	+ 1.4	4,544,266	4,471,868	+ 1.6
Peoria.....	936,421	776,746	+20.6	4,454,202	4,079,364	+ 9.2
Worcester.....	794,964	808,300	- 1.6	4,459,517	3,766,739	+18.4
Springfield.....	713,723	653,389	+ 9.2	3,409,539	3,291,396	+ 3.6
Saint Joseph.....	635,979	579,131	+ 9.8	3,323,586	2,566,163	+29.5
Lowell.....	408,836	456,011	-10.3	2,351,427	2,360,967	- 0.4
Total.....	964,027,168	693,601,969	+39.0	4,449,431,381	3,495,856,994	+27.3
Outside New York.....	268,812,781	235,069,401	+14.4	1,259,685,185	1,125,000,869	+11.9

The following table exhibits the transactions of clearing-houses located in twenty-nine cities for the year ending October 1, 1885, from

official returns received by the manager of the New York clearing-house:

Clearing-houses.	Exchanges.	Balances.
New York.....	\$25,250,791,440	\$1,295,855,252
Boston.....	3,365,702,730	442,972,332
Philadelphia.....	2,244,194,406	215,464,089
Chicago.....	2,248,230,189	257,588,370
Saint Louis.....	745,577,323	122,057,237
Baltimore.....	590,859,346	76,623,877
San Francisco.....	562,640,183	96,150,787
Pittsburgh.....	358,517,850	74,400,991
New Orleans.....	387,485,900	46,712,200
Cincinnati.....	439,034,000	No record.
Providence.....	205,575,000	No record.
Louisville.....	208,714,120	49,794,209
Milwaukee.....	179,437,953	31,967,463
Detroit.....	134,650,006	23,849,499
Cleveland.....	101,305,282	No record.
Indianapolis.....	65,235,339	10,936,134
Kansas City.....	209,335,915	33,309,955
Hartford.....	77,495,526	23,484,960
New Haven.....	54,803,637	12,542,686
Columbus.....	33,632,517	10,905,258
Memphis.....	67,199,260	16,008,332
Peoria.....	40,554,333	11,370,217
Worcester.....	37,036,092	11,358,064
Springfield.....	36,754,686	10,396,230
Lowell.....	22,403,614	8,578,929
Syracuse.....	24,372,022	5,675,260
Portland.....	44,786,547	8,556,421
Omaha.....	New.	New.
Saint Joseph.....	33,784,703	9,510,485
Total.....	37,770,110,819	2,905,629,837

From the above table it will be seen that the exchanges in New York City amounted to 66.8 per cent. of the whole sum, and the balances in that city were nearly 44.6 per cent. 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 certificates; 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, 1885, was \$23,185,000, and the national banks held on that day \$18,800,000. 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; and on October 1, 1885, \$16,094,000.

These banks on the same date held of gold Treasury certificates issued under the acts of March 3, 1863, and July 12, 1882, \$62,249,740. 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 denomination 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.

The New York Clearing-House Association issued during July and August, 1885, clearing-house certificates based upon fractional silver specially deposited for such purpose, and on October 1, 1885, the national banks of New York City held \$4,825,000 of these certificates.*

It would appear that these certificates could be legally held if desired as a portion of the lawful money reserve of national banks, under section 5192 of the Revised Statutes of the United States, which provides, as heretofore stated, that clearing-house certificates representing specie or lawful money, specially deposited for the purpose in the clearing-house association, shall be deemed lawful money. The fractional silver coin represented by these certificates could also be converted into lawful money at any time, as they are redeemable in lawful money of the United States on presentation at the Treasury.

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 \$20, and to issue certificates therefor in denominations of not less than \$20 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 certificates 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

* These certificates were retired during the month of November, the fractional coin which they represented having been presented and redeemed in lawful money.

in which such certificates shall not be receivable in the settlement of clearing-house balances.

The amount of silver certificates on November 1, 1885, was \$125,053,286, and the amount held by the Treasury was \$31,906,514, leaving the amount outstanding \$93,146,772.

The amount of gold certificates on November 1, 1885, was \$140,136,610, and the amount held by the Treasury was \$31,115,850, leaving the amount outstanding \$109,020,760.

On October 1, 1885, the national banks held \$2,274,650 of silver certificates, and \$72,986,340 of gold certificates, issued under the acts of March 3, 1863, and July 12, 1882.

In addition to the certificates heretofore mentioned, the national banks of New York City held on October 1, 1885, \$1,945,000 clearing-house loan certificates, issued in pursuance of resolutions adopted May 14, 1884, to the Metropolitan National Bank, now in liquidation, and State banks in New York City held \$735,000, the total outstanding on that date being \$2,680,000. On the 13th of October \$130,000 of these certificates were paid by the Metropolitan National Bank, leaving the aggregate amount outstanding on that date \$2,550,000. These certificates are secured by a deposit in trust of certain securities and bills receivable with the loan committee of the New York Clearing-House Association, and bear interest at the rate of 5 per cent. per annum. They are carried by the associated banks among their loans, and were more fully described in the report of this office for the year 1884, pages 36 and 37.

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, on September 30, 1884, and on October 1, 1885:

NEW YORK CITY.

	Number of banks.	Net deposits.	Reserve required.	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Per cent.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
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	10.4	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	234.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883..	48	260.9	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
Oct. 1, 1885..	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5

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	36.2	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	33.3	32.3	3.1
Oct. 1, 1885..	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9

STATES AND TERRITORIES.

Oct. 1, 1875.....	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
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
Oct. 1, 1885.....	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2

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
Oct. 1, 1885.....	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6

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—	
				Circulation and deposits.	Deposits.
				Per cent.	Per cent.
October 7, 1876.....	\$17,652,600	\$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	28.5
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	24.8	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.....	67,470,600	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.....	67,575,400	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
October 3, 1885.....	92,351,600	24,516,600	116,868,200	36.0	37.1
October 10, 1885.....	93,642,500	23,002,000	116,644,500	35.8	37.0
October 17, 1885.....	91,945,300	22,221,100	114,166,400	34.9	36.0
October 24, 1885.....	87,309,100	21,059,800	108,368,900	33.5	34.5
October 30, 1885.....	84,954,600	21,874,900	106,829,500	33.0	34.1

UNITED STATES LEGAL-TENDER NOTES AND NATIONAL-BANK CIRCULATION.

The acts of February 25, 1862, July 11, 1862, and March 3, 1863, each authorize the issue of 150 millions of 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 outstanding.

In the following table are given the amounts and kinds of the outstanding currency of the United States, and of the national banks on January 1, of each year, from 1866 to 1885, and on November 1, 1885, 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	236,636,998	688,867,907	144 50	69 20
Jan. 1, 1867....	380,276,160	221,632	28,732,812	294,588,419	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	299,629,822	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	350,848,296	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	62,035	16,108,150	323,791,674	686,642,884	100 00	100 00
Jan. 1, 1880....	346,681,016	61,350	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	361,882,291	724,021,110	100 00	100 00
Jan. 1, 1884....	346,681,016	58,680	15,365,362	349,949,352	712,054,410	100 00	100 00
Jan. 1, 1885....	346,681,016	58,240	15,347,277	329,158,623	691,245,156	100 00	100 00
Nov. 1, 1885....	346,681,016	57,825	15,337,096	*315,847,168	677,923,105	100 00	100 00

* Includes \$384,269 notes of gold banks and \$568,081 mutilated currency in transit.

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 old circulation of national banks whose corporate existence has been extended, \$239,347,068 of lawful money

has been deposited with the Treasurer. This includes \$2,663,720 for the redemption of the notes of national gold banks, and \$14,125,820 for the redemption of national-bank notes under section 6 of the act of July 12, 1882. Since June 20, 1874, \$203,617,764 of bank notes have been redeemed, destroyed, and retired. This includes \$2,279,451 of the notes of national gold banks and \$4,425,625 of the notes of national banks whose corporate existence has been extended under the act of July 12, 1882.

The following table shows by-States the amount of additional circulation issued during the year ending October 31, 1885, and the total amount of such circulation issued since June 20, 1874. It also shows the amount of circulation retired during the year, and the total amount retired since June 20, 1874:

States and Territories.	Additional circulation issued.	Circulation retired.		
		Act June 20, 1874.	Liquidating banks.	Total.
Maine	\$304,750	\$69,100	\$164,495	\$233,595
New Hampshire	150	36,680	69,170	105,850
Vermont	158,220	218,570	329,846	548,416
Massachusetts	926,240	3,328,665	1,765,957	5,094,822
Rhode Island	57,360	763,110	31,611	794,721
Connecticut	149,000	386,733	248,656	635,389
New York	1,687,810	3,457,210	1,968,677	5,425,887
New Jersey	398,760	718,650	196,442	915,092
Pennsylvania	1,107,950	1,664,490	1,074,609	2,739,099
Delaware	49,500	4,100		4,100
Maryland	150,500	513,750	6,740	520,490
District of Columbia		10,790	3,628	14,418
Virginia	45,000	220,070	75,853	295,923
West Virginia	19,310	64,830	5,034	69,864
North Carolina	45,000	116,500	22,525	139,025
South Carolina		36,745		36,745
Georgia	18,900	91,720	7,449	99,169
Florida	49,500			
Alabama	90,000	71,520	23,452	94,972
Mississippi	33,740	5,360	15	5,375
Louisiana	225,800	188,470	4,345	192,815
Texas	191,880	200,630	7,580	208,210
Arkansas	117,000	15,110	9,740	24,850
Kentucky	126,540	561,060	92,482	653,542
Tennessee	22,490	163,100	119,093	282,193
Missouri	308,240	333,645	57,371	391,016
Ohio	1,598,920	1,662,250	1,107,123	2,769,273
Indiana	874,650	494,450	771,032	1,265,482
Illinois	649,010	763,670	414,714	1,178,384
Michigan	374,980	385,890	379,638	765,528
Wisconsin	123,270	175,460	139,994	315,454
Iowa	177,750	558,680	176,026	764,706
Minnesota	50,850	189,410	129,626	319,036
Kansas	291,840	90,010	21,468	111,478
Nebraska	173,320	59,580	42,823	102,403
Nevada			130	130
Oregon	29,250	4,000		4,000
Colorado	83,190	69,990	43,631	113,621
Utah	45,000	56,300	1,064	57,364
Idaho		24,820		24,820
Montana	36,000	65,760	3,280	69,040
Wyoming	11,250	9,250		9,250
New Mexico		22,210		22,210
Dakota	103,470	58,575	15,242	73,817
Washington	101,250	40,410	6,410	46,820
Arizona		2,500	11,370	13,870
California "currency"	135,010	142,770	22,250	165,020
Surrendered to this office and retired	11,142,650	18,746,593	9,570,591	28,317,184
		18,746,593	9,570,591	375,630
From June 20, 1874, to October 31, 1884	170,074,049	140,163,218	32,857,909	28,692,814
Surrendered to this office same dates				173,021,127
				13,878,309
Grand total	181,216,699	158,909,811	42,428,500	215,592,250

In the above table gold notes are excluded.

The amount of additional circulation issued to national banks for the year ending November 1, 1885, was \$11,142,650, including \$4,297,400 issued to banks organized during the year.

During the year ending November 1, 1885, lawful money to the amount of \$26,219,810 was deposited with the Treasurer to retire circulation, of which amount \$8,457,295 was deposited by banks in liquidation, \$7,772,165 by banks reducing circulation, under the act of June 20, 1874, and \$9,990,350 by banks retiring old circulation, under the act of July 12, 1882. The amount previously deposited under the acts of June 20, 1874, and July 12, 1882, was \$171,368,662; by banks in liquidation, \$53,339,686; making a total of \$250,928,158. Deducting from the total the amount of circulating notes redeemed and destroyed without reissue, \$211,769,448, there remained in the hands of the Treasurer on November 1, 1884, \$39,158,710 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.....	\$745, 789	\$698, 584	\$715, 203	\$683, 343	\$584, 960
Liquidating banks.....	13, 569, 286	13, 796, 666	13, 774, 242	13, 565, 143	12, 778, 010
Reducing under act of June 20, 1874.....	19, 784, 295	18, 699, 950	18, 029, 110	17, 443, 820	16, 095, 545
Retiring under act of July 12, 1882.....	5, 003, 783	5, 889, 173	6, 685, 023	8, 181, 837	9, 700, 195
Totals.....	39, 103, 153	39, 084, 373	39, 203, 578	39, 874, 143	*39, 158, 710

* Does not include \$384,269 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 \$7,283,033, leaving the amount outstanding on November 1, 1885, \$435,714, and during the same period the legal-tender notes of these denominations have been increased \$5,645,960. The total decrease of the amount of ones and twos outstanding in national bank and legal-tender notes is \$1,637,073.

The following table exhibits by denominations the amount of national bank and legal-tender notes outstanding on October 31, 1885, and the aggregate amounts of both kinds of notes at the same periods in 1883 and 1884:

Denominations.	1885.			1884.	1883
	National bank notes.	Legal-tender notes.	Aggregate.	Aggregate.	Aggregate.
Ones	\$435,714	\$22,703,459	\$23,139,173	\$27,258,839	\$30,785,265
Twos	237,284	23,235,136	23,472,420	27,067,206	27,510,196
Fives	81,956,670	84,068,279	166,024,949	163,363,205	164,517,620
Tens	104,211,290	71,003,390	175,214,680	180,491,886	189,275,406
Twenties	75,087,520	56,941,267	137,028,787	135,277,089	142,382,469
Fifties	20,638,550	22,896,595	43,535,145	44,617,045	46,278,145
One hundreds	31,576,400	29,645,390	61,221,790	66,170,690	65,991,590
Five hundreds	593,500	15,152,000	15,750,500	16,063,500	15,895,500
One thousands	131,000	21,910,500	22,041,500	19,659,500	15,429,500
Five thousands		95,000	95,000	105,000	255,000
Ten thousands		30,000	30,000	60,000	120,000
Add for unredeemed fragments of national bank notes	+21,890		+21,890	+20,749	+19,761
Deduct for legal-tender notes destroyed in Chicago fire		-1,000,000	-1,000,000	-1,000,000	-1,000,000
Total	*314,894,818	346,681,016	661,575,834	679,154,709	697,460,452

* Exclusive of \$568,081 due to banks for mutilated notes destroyed and to be replaced by new notes and of \$384,269 notes of gold banks.

The amount of one and two dollar national-bank notes outstanding is a little more than one-fifth of 1 per cent. of the whole circulation of the banks; the fives constitute 26 per cent., the tens 33 per cent., the twenties 23.8 per cent., and the fifties and larger notes about 17 per cent. of the entire circulation.

Of the entire amount of national-bank and legal-tender notes outstanding, about 7 per cent. consists of one and two dollar notes; nearly 32.2 per cent. of ones, twos, and fives, 53.6 per cent. is in notes of a less denomination than \$20, and about 78.6 per cent. is in notes of a lower denomination than \$50. Of the entire issue, about 21.5 per cent. is in denominations of fifties, one hundreds, five hundreds, and one thousands.

There are outstanding nineteen legal-tender notes, of the denomination of \$5,000, and three notes of the denomination of \$10,000.

The following table* exhibits by denominations the circulation of the Imperial Bank of Germany on December 31, 1884, in thalers and marks, which have been 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).
	<i>Thalers.</i>				<i>Marks.</i>		
76	500	\$375 00	\$28,500	266,950½	1,000	\$250	\$66,739,875
2,000	100	75 00	150,000	*128,771	500	125	16,096,375
1,643½	50	37 50	61,631	5,209,448	100	25	130,236,200
8,302	25	18 75	155,662				
8,675½	10	7 50	65,066				
20,697			460,859	5,605,178½			213,072,450

The circulation of the Imperial Bank of Germany on January 1, 1885, was \$213,534,250, showing an increase of \$5,751,656 over that of

* London Bankers' Magazine, October, 1885, page 946.

the preceding year, although there was on an average \$1,085,000 less in circulation than the average of the previous year. On January 1, 1880, the circulation was \$198,201,144, and during the past five years the increase has averaged about \$10,000,000.

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 1, 1885:

Number of notes.	Denominations (francs).	Value of each note in dollars.	Amount in francs.	Amount in dollars (francs = 20 cents).
5	5,000	\$1,000	25,000	\$5,000
1,186,638	1,000	200	1,186,638,000	237,327,600
589,781	500	100	294,890,500	58,978,100
2,619	200	40	523,800	104,760
12,446,499	100	20	1,244,649,900	248,929,980
4,931,340	50	10	246,567,000	49,313,400
20,859	25	5	521,475	104,295
150,046	20	4	3,000,925	600,185
167,163	5	1	835,815	167,163
1,200	Forms out of date.	.....	420,175	84,035
19,496,150	.....	.....	2,978,072,590	595,614,518

The amount of circulation of the Bank of France on January 1, 1884, was 3,161,804,536 francs, or say \$632,360,907, showing a decrease of 183,731,946 francs, or \$36,746,389, between that time and January 1, 1885, the date of the foregoing table; and since January 30, 1879, an increase of 687,101,760 francs, or \$137,420,352.

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 (10 thalers), and issues none of less than \$25 (100 marks), and that the Bank of France issues less than a million of dollars in value of notes of a less denomination than \$10. The Bank of England issues no notes of less than £5, or \$25, and the Irish and Scotch banks none of less than £1, or \$5.

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, the amount 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 this report. These tables are again presented, the amounts on November 1, 1881, being omitted, while those on November 1, 1885, 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 silver coined, less amounts recoined. For the year 1885 the silver bullion purchased by the Government for coinage and on hand on November 1 is included.

* London Bankers' Magazine, August, 1885, page 699.

For the year ending November 1, 1885, the production of gold by the mines of the United States is estimated to have been about \$30,800,000. During the period from November 1, 1884, to October 1, 1885, the amount of foreign and domestic gold coin and bullion imported in excess of the amount exported has been \$12,315,915, making an increase in the stock of gold in the country of \$43,115,915. From this amount must be deducted the amount estimated by the Director of the Mint to have been used in the arts during the same period, \$12,000,000, leaving \$31,115,915 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, 1885, has been \$178,028,043, and the total estimated gold product of the mines of the United States for the same period has been about \$222,525,000. The total amount of standard silver dollars coined during the year ending November 1, 1885, has been \$28,528,602; of subsidiary silver coin, \$195,977; and there was of subsidiary coin presented to the mint for recoinage \$641,727, thereby reducing the amount of such coin \$445,750. The total amount of standard silver dollars coined since the passage of the act of February 28, 1878, authorizing that coinage, up to November 1, 1885, has been \$213,259,431. 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, 1882.	November 1, 1883.	November 1, 1884.	November 1, 1885.
Gold coin and bullion	\$278, 310, 126	\$547, 356, 262	\$581, 970, 254	\$585, 611, 872	*\$586, 727, 787
Silver coin	106, 573, 803	208, 744, 424	242, 701, 932	275, 735, 439	307, 658, 827
Legal-tender notes	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016	346, 681, 016
National-bank notes	323, 791, 674	362, 727, 747	352, 013, 787	333, 559, 813	1315, 847, 168
Totals	1, 055, 356, 619	1, 465, 509, 449	1, 523, 366, 989	1, 541, 588, 140	1, 556, 914, 798

* In obtaining the amount of gold November 1, 1885, the estimated amount on November 1, 1884, has been reduced by \$30,000,000, which amount the Director of the Mint has recently estimated was used in the arts between July 1, 1873, and June 30, 1880, and was not deducted in the original estimate for July 1, 1879.

† The sum of \$39,542,979 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, which still remains as fixed by the act of May 31, 1878. National bank notes have decreased \$17,712,645 during the year. The amounts of gold and silver have increased \$31,115,915 and \$31,923,388, respectively, and the total increase during the year in gold, silver, and currency was \$45,326,658. The reduction of former estimates of gold by \$30,000,000, as explained in foot-note, has apparently reduced the aggregate increase of gold to \$1,115,915, and the aggregate increase of both gold and silver to \$33,039,303. 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 3, 1882, October 2, 1883, September 30, 1884, and October 1, 1885. The amounts in the State banks, trust companies, and savings banks

have been compiled in this office from official reports up to the dates nearest to those given in the table.

	January 1, 1879.	November 1, 1882.	November 1, 1883.	November 1, 1884.	November 1, 1885.
GOLD.					
In the Treasury, less certificates	\$112, 703, 342	\$148, 435, 473	\$157, 353, 760	\$134, 670, 790	\$142, 338, 580
In national banks, including certificates	35, 039, 201	94, 127, 324	97, 570, 057	117, 185, 407	161, 657, 121
In State banks, including certificates	10, 937, 812	17, 892, 500	18, 255, 300	25, 928, 757	31, 255, 789
Total gold	158, 680, 355	260, 455, 297	273, 179, 117	277, 784, 954	335, 251, 499
SILVER.					
In the Treasury, standard silver dollars	17, 249, 740	92, 414, 977	116, 036, 450	142, 926, 725	163, 817, 342
In the Treasury, bullion	9, 121, 417	4, 012, 503	4, 936, 365	4, 646, 497	3, 840, 536
In the Treasury, fractional coin	6, 948, 194	26, 749, 482	26, 712, 424	29, 346, 757	22, 965, 536
In national banks	6, 460, 557	8, 234, 739	10, 247, 926	8, 092, 557	9, 120, 802
Total silver	38, 879, 908	131, 411, 701	157, 933, 165	185, 012, 536	199, 744, 216
CURRENCY.					
In the Treasury, less certificates	44, 425, 655	26, 224, 248	30, 996, 217	26, 258, 827	27, 550, 341
In national banks, including certificates	126, 491, 720	92, 544, 767	103, 316, 809	114, 507, 113	111, 600, 864
In State banks, including certificates	25, 944, 485	27, 086, 482	28, 259, 062	32, 659, 605	39, 552, 017
In savings banks	14, 513, 779	14, 724, 978	12, 998, 594	14, 079, 452	13, 423, 064
Total currency	211, 375, 639	160, 580, 475	175, 570, 682	187, 504, 997	192, 126, 306
Grand totals	408, 935, 902	552, 447, 473	606, 682, 964	650, 302, 487	727, 122, 021

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.	November 1, 1885.
Gold	\$119, 629, 771	\$256, 016, 829	\$286, 900, 965	\$308, 791, 137	\$307, 826, 918	\$251, 476, 288
Silver	67, 693, 895	78, 377, 937	77, 332, 723	84, 768, 767	90, 722, 902	107, 914, 611
Currency	459, 097, 051	567, 445, 959	548, 828, 288	523, 124, 121	492, 735, 832	470, 401, 878
Total	646, 420, 717	901, 840, 725	913, 061, 976	916, 684, 025	891, 285, 653	*829, 792, 777

* Included necessarily in these several amounts estimated in the hands of the people are large sums held by private bankers and such State banks and Trust companies as do not make regular reports.

The gold in the Treasury, including bullion in the process of coinage, has increased during the year \$7,667,799, and in the banks has increased \$44,471,713. The paper currency in the Treasury has increased \$1,291,514, and in the banks has decreased \$2,906,229. The decrease of gold outside of the Treasury and the banks has been \$26,350,629, and in silver coin there has been an increase of \$14,240,831. The decrease of paper currency, exclusive of silver certificates, has been \$22,334,589. In the foregoing tables the silver certificates issued by the Treasury have not been included, but the standard silver dollars held for their redemption, 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
November 1, 1885	93,146,772

It will be seen that the amount of these certificates in circulation has decreased \$7,594,790 during the year.

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, November 1, 1884, and November 1, 1885, not including the amount in the Treasury, were \$6,962,280, \$48,869,940, \$85,301,190, and \$106,465,420, respectively.

**SPECIE IN BANKS 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 amount of specie held by the national banks at the dates of their reports for the last twelve 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	23,454,600	.....	24,984,942 10	7,585,027 16	32,569,969 26
June 26, 1874..	1,842,525 00	13,671,060	.....	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..	1,084,555 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	3,091,704 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	.....	14,576,574 34	6,785,079 69	21,361,654 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	33,629,660	.....	35,298,944 94	14,410,322 61	40,709,267 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..	1,588,486 47	11,409,920	.....	12,998,406 47	9,710,413 84	22,668,820 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	23,397,640	.....	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	12,739,544	.....	18,161,092 49	23,338,664 83	41,499,757 22
Apr. 4, 1879..	5,312,966 90	12,220,940	.....	17,533,906 90	23,614,656 61	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	42,173,731 23
Dec. 12, 1879..	20,096,249 64	8,366,140	\$21,569,000 00	50,031,389 64	28,081,651 95	79,013,041 59
Feb. 21, 1880..	12,252,541 44	7,464,650	35,853,000 00	55,572,191 44	33,869,860 31	89,442,051 75
Apr. 23, 1880..	12,595,720 49	6,914,250	25,458,000 00	44,967,970 49	41,461,761 62	86,428,732 21
June 11, 1880..	16,682,226 40	7,810,200	33,337,000 00	57,829,426 40	41,677,078 86	99,506,505 26

Dates.	Held by national banks in New York City.				Held by other national banks.	Aggregate.
	Coin.*	U. S. gold certificates.	Clearing-house certificates.	Total.		
Oct. 1, 1880..	\$16, 104, 855 28	\$7, 489, 700	\$36, 189, 000 00	\$59, 783, 555 38	\$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, 683 90	4, 825, 300	30, 809, 000 00	51, 558, 983 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, 800	31, 783, 000 00	51, 359, 256 93	61, 056, 549 80	112, 415, 806 73
July 1, 1882..	14, 278, 290 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. 10, 1882..	10, 811, 726 69	17, 720, 100	22, 020, 000 00	50, 551, 826 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, 334, 000 00	47, 319, 846 15	56, 287, 420 17	103, 607, 266 32
June 22, 1883..	8, 219, 744 22	26, 477, 700	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, 343, 809 71	107, 817, 983 53
Dec. 31, 1883..	10, 793, 481 17	20, 325, 270	21, 699, 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, 132 34	62, 637, 974 99	123, 080, 127 33
Apr. 24, 1884..	8, 929, 064 27	20, 093, 380	20, 327, 000 00	49, 549, 444 27	65, 195, 262 82	114, 744, 707 09
June 20, 1884..	7, 466, 696 82	20, 397, 590	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
Dec. 20, 1884..	11, 314, 080 57	44, 193, 870	17, 331, 000 00	72, 838, 950 57	66, 908, 128 96	139, 747, 079 53
Mar. 10, 1885..	11, 802, 276 48	61, 114, 080	17, 579, 000 00	90, 495, 356 48	76, 620, 517 19	167, 115, 873 67
May 6, 1885..	11, 479, 763 87	67, 646, 060	17, 374, 000 00	96, 500, 023 87	80, 993, 095 43	177, 493, 119 30
July 1, 1885..	14, 417, 675 25	65, 400, 390	16, 709, 000 00	96, 527, 065 25	81, 085, 426 77	177, 612, 492 02
Oct. 1, 1885..	11, 290, 427 74	62, 249, 740	17, 914, 000 00	91, 454, 167 74	83, 418, 409 80	174, 872, 577 54

The amount of silver coin and silver certificates held by the national banks on the dates given in the following table, were as follows:

Date.	Silver coin.	Silver Treasury certificates.	Total.
October 1, 1877.....	\$3, 700, 703	.....	.....
October 1, 1878.....	5, 392, 628	.....	.....
October 2, 1879.....	4, 986, 493	.....	.....
October 1, 1880.....	5, 330, 357	\$1, 165, 120	\$6, 495, 477
October 1, 1881.....	5, 450, 387	1, 662, 180	7, 112, 567
October 3, 1882.....	6, 466, 215	1, 807, 600	8, 273, 815
October 2, 1883.....	7, 594, 896	2, 653, 030	10, 247, 926
September 30, 1884.....	8, 092, 557	3, 331, 510	11, 424, 067
October 1, 1885.....	*9, 120, 802	2, 274, 650	11, 395, 452

* This is composed of \$6,322,832 standard dollars and \$2,797,969.66 fractional silver.

The latest official reports of the State banks in New England, New York, New Jersey, Pennsylvania, Maryland, Virginia, South Carolina, Georgia, Louisiana, Texas, Ohio, Indiana, Michigan, Wisconsin, Iowa, Minnesota, Missouri, Colorado, and the Territory of Montana show that these banks held specie amounting to \$20,132,864, of which the banks in New York City held \$12,819,217.

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 \$11,122,925, consisted almost entirely of coin. The amount of coin held by State banks in the States before mentioned, including California, was, therefore, \$31,255,789.

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, 1885, is as follows:

United States coin.	Gold.	Silver.	Totals.
Corrected circulation July 1, 1884	\$521,632,442	\$250,617,357	\$772,249,799
Year's coinage	24,861,123	28,848,959	53,710,082
Net imports	1,006,281	535,449	1,541,730
Totals	547,499,846	280,001,765	827,501,611
Less deposits for recoinage	325,210	877,564	1,202,774
Used in the arts	5,000,000	300,000	5,300,000
Total loss	5,325,210	1,177,564	6,502,774
Circulation July 1, 1885	542,174,636	278,124,201	820,998,837
Net gain during the year	20,542,194	28,206,844	48,749,038

From July 1, 1885, to November 1, 1885, there has been coined \$8,753,147 of gold and \$9,377,159 of silver, making the total stock of coin in the country at the latter date \$839,129,143, less such amounts as may have been deposited for recoinage during this period, of which \$550,927,783 was gold and \$288,201,360 was silver. The amount of bullion in mint and in the New York assay office on October 1, 1885, is stated to have been \$71,471,323 of gold and \$4,568,057 of silver, making in all \$76,039,380, which, added to the amount of coin stated above, gives \$915,168,523, of which amount \$622,399,106 was gold and \$292,769,417 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 1885, and on November 1, 1885:

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	\$55,423,059	\$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	30,878,286	78,663,030	135,641,450	214,304,480	36.7	63.3
Sept. 30, 1881	66,092,667	28,945,297	96,037,964	174,361,343	269,399,307	35.3	64.7
Sept. 30, 1882	92,228,649	30,769,705	122,998,354	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
Sept. 30, 1885	165,483,721	27,558,016	193,041,737	251,251,114	444,292,851	43.5	56.5
Nov. 1, 1885	163,817,342	26,806,072	190,623,414	251,359,349	441,982,763	43.4	56.6

The bullion in the Bank of England for each year from 1870 to 1885 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	1885 ‡.....	107,830,670

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, on October 30, 1884, and on October 16, 1885:

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	316,080,000	443,800,000	28.4	71.6
December 31, 1877.....	173,080,000	235,420,000	408,500,000	42.4	57.6
December 31, 1878.....	196,720,000	408,340,000	605,060,000	32.5	67.5
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	190,981,300	407,534,000	53.1	46.9
November 1, 1883.....	203,085,000	192,112,000	395,597,000	51.3	48.7
October 30, 1884.....	205,837,862	210,927,912	416,765,774	49.4	50.6
October 16, 1885.....	211,500,000	211,005,000	422,505,000	50.1	49.9

NUMBER, CAPITAL, AND DEPOSITS OF 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

* London Economist, November 8, 1879.

† London Bankers' Magazine, October, 1880, 1881, and 1882.

‡ London Economist, November 1, 1884.

§ London Economist, October 17, 1885.

¶ 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 last three items from L'Économiste Français, November 3, 1883, and November 1, 1884.

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.
New England States..	40	<i>Mill's.</i> 8.30	<i>Mill's.</i> 31.64	94	<i>Mill's.</i> 6.22	<i>Mill's.</i> 6.57	2	<i>Mill's.</i> 0.10	<i>Mill's.</i> 0.89	420	<i>Mill's.</i> 456.25
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 \$135,000,000, 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.
New England States	556	<i>Millions.</i> 14.62	<i>Millions.</i> 475.35	560	<i>Millions.</i> 166.23	<i>Millions.</i> 193.15	1,116	<i>Millions.</i> 180.85	<i>Millions.</i> 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 aggre-

gate 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	764.2	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	675.8	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	20	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	629	862.3	6,796	673.9	2,667.3
1882...	2,239	477.2	1,181.7	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 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 was the last data to be obtained from this source.

AMOUNT OF UNITED STATES BONDS HELD 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-six States, by trust companies in five States, and by savings banks in fifteen States, at different dates during the years 1884 and 1885, and from these returns the following table has been compiled:

Held by 975 State banks in twenty-six States.....	\$2,994,806
Held by 40 trust companies in five States.....	25,376,400
Held by 646 savings banks in fifteen States.....	191,980,698

Total..... 220,351,904

The interest-bearing funded debt of the United States on November 1, including \$64,623,512 Pacific sixes, and excluding \$14,000,000 Navy pension fund, was \$1,260,778,162. The total amount of bonds held by the national banks, \$308,364,550, and by the State savings banks and trust companies, \$220,351,904, is about 42 per cent. of the interest-bearing debt. The amount of United States bonds held by State banks, trust companies, and savings banks, is given by geographical divisions for the years 1881, 1882, 1883, 1884, and 1885, as follows:

Geographical divisions.	1881.	1882.	1883.	1884.	1885.
Eastern States.....	\$40,468,340	\$42,667,248	\$37,399,819	\$30,806,938	\$30,121,432
Middle States.....	176,373,889	197,135,239	182,847,588	188,640,523	186,642,288
Southern States.....	1,073,460	268,350	646,500	96,750	136,971
Western States.....	5,735,518	3,369,414	3,105,024	2,390,780	3,451,213
Pacific States.....	14,874,332	20,020,175	17,743,978	(*)	(*)
Total.....	238,525,539	263,460,426	241,742,909	221,934,991	220,351,904

* The United States bonds held in the Pacific States during the last two years are not included in the above table, as the returns since 1883 do not give United States bonds separately from other bonds held.

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. A table was compiled, for purposes of comparison, from these returns for the six months ending November 30, 1882, and may be found in the report of this office for the year 1884, page 32.

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-five States. Many of the States and Territories, including West Virginia, North Carolina, Alabama, Arkansas, Tennessee, Illinois, 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 five years, the number reporting in 1881 being 683; in 1882, 704; in 1883, 788; in 1884, 852; and in 1885, 1,015:

	1881.	1882.	1883.	1884.	1885.
	683 banks.	704 banks.	788 banks.	852 banks.	1,015 banks.
RESOURCES.					
Loans and discounts	\$352, 725, 986	\$404, 574, 420	\$462, 380, 585	\$489, 067, 519	\$489, 423, 169
Overdrafts	1, 407, 695	1, 373, 116	1, 484, 636	1, 630, 474	1, 485, 917
United States bonds	27, 680, 025	25, 673, 984	22, 725, 596	25, 708, 789	28, 371, 206
Other stocks, bonds, &c	42, 330, 957	45, 658, 783	52, 405, 724	59, 331, 877	62, 895, 059
Due from banks	54, 662, 829	57, 973, 718	68, 270, 664	65, 354, 146	82, 521, 490
Real estate	21, 396, 772	19, 913, 682	20, 160, 547	21, 211, 182	24, 692, 603
Other assets	11, 941, 741	13, 685, 205	14, 190, 044	10, 513, 813	14, 814, 765
Expenses	1, 136, 427	1, 193, 345	1, 131, 586	1, 235, 079	1, 432, 935
Cash items	16, 900, 762	18, 546, 073	35, 206, 862	28, 308, 216	26, 067, 594
Specie	17, 925, 628	17, 902, 760	18, 255, 300	25, 928, 757	31, 255, 789
Legal tenders, bank notes, &c	27, 391, 817	27, 322, 912	28, 259, 069	32, 659, 605	39, 552, 017
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457	801, 952, 444
LIABILITIES.					
Capital stock	112, 111, 325	113, 361, 931	125, 233, 036	133, 958, 951	151, 686, 840
Circulation	274, 941	286, 391	187, 978	177, 554	98, 129
Surplus fund	27, 857, 976	31, 504, 352	34, 575, 461	41, 675, 486	41, 365, 559
Undivided profits	12, 237, 320	14, 758, 438	18, 076, 610	22, 337, 961	20, 082, 736
Dividends unpaid	576, 413	577, 419	465, 011	499, 017	513, 177
Deposits	373, 032, 632	426, 677, 092	500, 374, 217	514, 111, 591	532, 725, 289
Due to banks	19, 105, 664	18, 409, 351	20, 918, 936	27, 886, 996	30, 148, 846
Other liabilities	30, 303, 868	28, 245, 024	24, 648, 364	20, 301, 901	25, 332, 368
Totals	575, 500, 139	633, 819, 998	724, 479, 613	760, 949, 457	801, 952, 444

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 and Nebraska. The only Southern States from which reports have been received were Virginia,

South Carolina, Georgia, Florida, Louisiana, Kentucky, and Missouri. The only Pacific States were California and Colorado. There are no State banks in Maine, but 1 in New Hampshire, 7 in Vermont, and none in Massachusetts. There are, however, 6 trust and loan companies in the latter State, 1 in Rhode Island, and 6 in Connecticut.

SAVINGS BANKS.

The following table exhibits the aggregate resources and liabilities of the 629 savings banks in 1881 and 1882, 630 in 1883, 636 in 1884, and 646 in 1885:

	1881.	1882.	1883.	1884.	1885.
	629 banks.	629 banks.	630 banks.	636 banks.	646 banks.
RESOURCES.					
Loans on real estate	\$307,096,158	\$307,089,227	\$328,197,858	\$358,636,040	\$389,953,928
Loans on personal and collateral security	95,817,641	128,483,698	155,874,522	141,457,111	133,716,802
United States bonds	210,845,514	237,786,442	219,017,313	196,226,202	191,980,698
State, municipal, and other bonds and stocks	159,819,942	206,291,274	190,629,915	222,218,006	228,993,250
Railroad bonds and stocks	27,069,048	32,904,578	41,695,701	50,994,579	59,585,489
Bank stock	33,249,273	35,365,717	36,587,817	37,929,754	38,460,603
Real estate	41,987,674	39,882,429	37,224,601	34,467,276	32,174,810
Other assets	37,408,163	11,047,846	53,235,771	69,166,584	68,445,304
Expenses	135,572	132,204	144,223	156,944	166,636
Due from banks	40,603,641	38,977,135	43,184,629	52,358,971	46,125,014
Cash	13,758,166	14,932,015	12,998,594	14,079,452	13,423,064
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919	1,203,025,698
LIABILITIES.					
Deposits	891,961,142	966,797,081	1,024,856,787	1,073,294,955	1,095,172,147
Surplus fund	60,289,905	69,454,512	72,784,155	82,395,717	88,647,815
Undivided profits	10,325,800	11,136,219	15,738,223	16,904,753	13,106,359
Other liabilities	5,213,815	5,594,253	5,411,779	5,145,494	6,099,877
Totals	967,790,662	1,052,982,065	1,118,790,944	1,177,740,919	1,203,025,698

The foregoing table includes the returns from six New England States; from four Middle States, not including Delaware; from the States of Ohio, Indiana, Minnesota, California, and the District of Columbia

The aggregate of loans in the New England States is \$297,220,022 and of deposits \$492,373,407. In the Middle States the aggregate of loans is \$172,779,215 and of deposits \$525,151,161. 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 \$35,362,660, are included in the returns from the State of Pennsylvania. The savings-banks deposits, given in the foregoing table for 1885, based upon reports made to the State authorities, are \$1,095,172,147, and the deposits of the State banks and trust companies are \$532,725,289. These returns do not include bank deposits. The deposits of the national banks on October 1, 1885, exclusive of those due to banks, were \$1,102,354,658.

No just comparison of the deposits of national banks with those of savings banks, 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 at various dates in 1884 and 1885.

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 1885 is 1,460,185, which is equal to about 36.4 accounts to each one hundred of the entire population. The average amount of each account is \$337.21, or an average of \$122.77 per capita. The deposits of the savings banks in the State of New York were \$437,107,501, and the population was 5,082,871, showing an average of about \$86 per capita.

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 1884 and 1885. Since November 30, 1882, the Comptroller has been entirely dependent for this information upon returns from the officers of the different States, and where the law requires such returns to be made, they are as a rule promptly and courteously forwarded to this office at his request.

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, and the last information obtained in reference to them was for the semi-annual period ending November 30, 1882. A table will be found in the Appendix giving information for this and previous years.

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 October 1, 1885; the reserve by States and principal cities for October 1, 1885, 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 1885.

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 247. At the end of the full volume, of nearly 1,200 pages, is an alphabetical list of the cities and villages in which the national banks are situated.

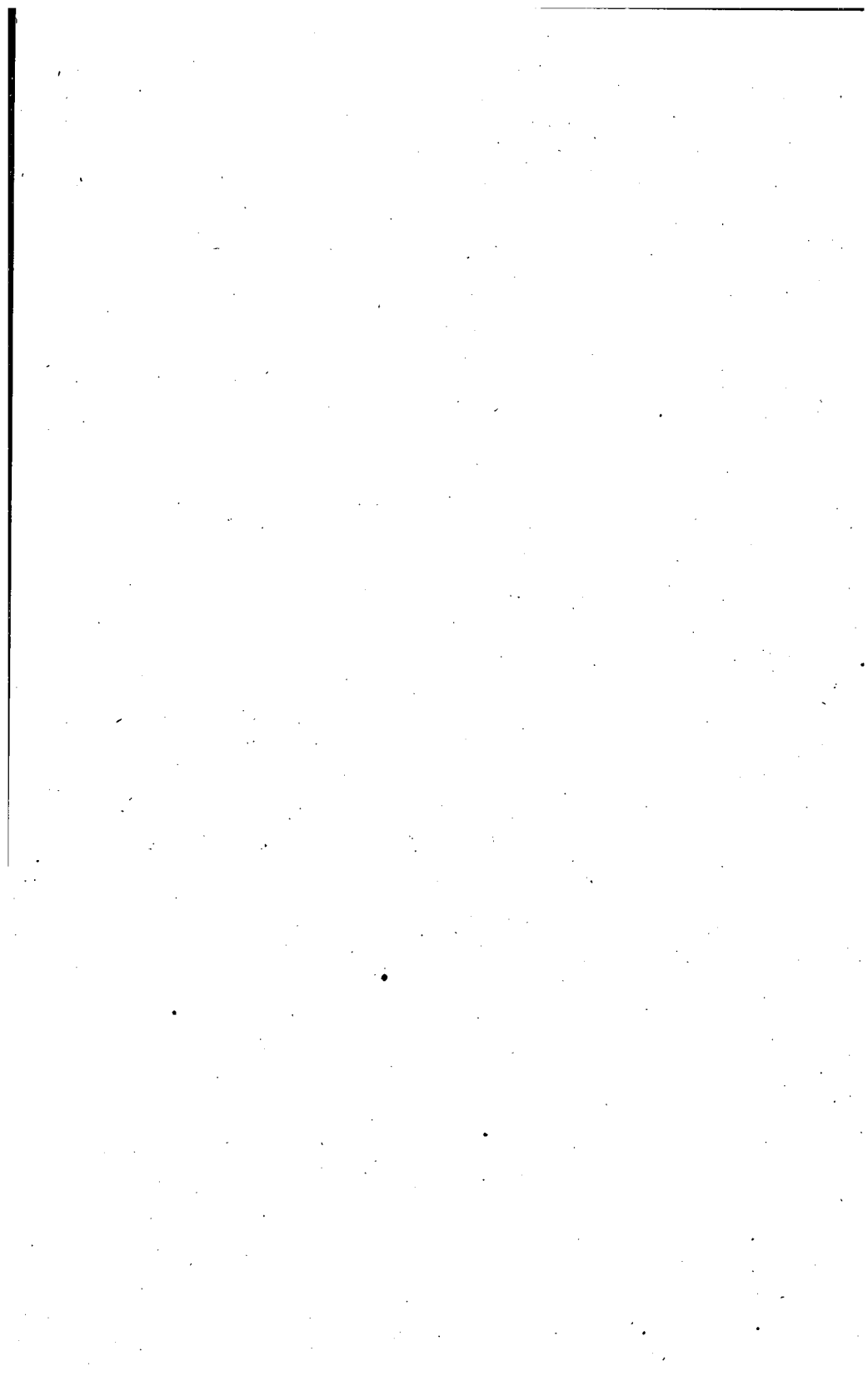
The Comptroller, in concluding this report, desires to gratefully acknowledge the industry and efficiency of the officers and clerks associated with him in the discharge of official duties, many of whom, in addition to attending to their regular duties, have been compelled, owing to the growth of the national banking system and the extension of the corporate existence of national associations, to perform a large amount of extra work, without regard to office hours.

HENRY W. CANNON,
Comptroller of the Currency.

TO THE HONORABLE
THE SPEAKER OF THE 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 9, 1885.*
HON. DANIEL MANNING,
Secretary of the Treasury:

SIR: Although entering upon my duties as Director of the Mint at the beginning of the present fiscal year, I am able with the efficient aid of the experienced officers of this Bureau, to present to you as required by Section 345 of the Revised Statutes, a report of the operations of all the mints and assay offices of the United States for the fiscal year ending June 30, 1885. This I now have the honor to do.

DEPOSITS AND PURCHASES OF BULLION AT MINTS AND ASSAY OFFICES.

The value of the gold deposited at the mints and assay offices during the fiscal year ended June 30, 1885, amounted to \$52,894,075.09, of which \$31,584,436.64 consisted of domestic bullion; \$325,210.97 of U. S. coin; \$1,869,363.26 of jewelers' bars, old plate, &c., \$11,221,846.45 of foreign bullion, and \$7,893,217.77 of foreign coin.

In addition to the above amount the value of the gold in the fine and unparted bars prepared at the mints and assay offices and re-deposited during the year amounted to \$3,854,677.51. Thus the total value of the gold deposited during the year was \$56,748,752.60. The total amount deposited during the previous fiscal year, exclusive of re-deposits, was \$46,326,678.66. Thus, the deposits of gold, less re-deposits, exceeded by \$6,567,396.43 the same for the fiscal year 1884.

The value of the silver deposited for bars and purchased for coinage, computed at its coining rate in standard silver dollars, was \$36,789,774.92, of which \$32,250,044.94 was of domestic production; \$877,564.58 consisted of U. S. coin remelted; \$435,692.19 of jewelers' bars, old plate, &c.; \$2,104,396.35 of foreign bullion, and \$1,122,076.86 of foreign coin. In addition to this amount, the coining value of the fine and unparted bars manufactured at the mints and assay offices and re-deposited during the year amounted to \$1,292,447.95. Hence the

total value of the silver received at the mints and assay offices during the year was \$38,082,222.87.

The total value of silver, less re-deposits, purchased and deposited during the previous year was \$36,520,290.36. This was about the same as for the fiscal year just closed, the difference being only \$269,484.56. The total coining value of the gold and silver deposited and purchased at the mints, exclusive of redeposits was \$89,683,850.01, and, including re-deposits, \$94,830,975.47 against \$87,955,153.92 in the previous year.

The decline in the production of gold on the Pacific Coast, is shown by the continued falling off in the deposits at the Mint at San Francisco. The following table exhibiting the deposits of gold bullion at that mint for a series of years together with their yearly diminution, shows the decrease in production to have been in the last four years \$8,072,438.07.

Fiscal years.	Deposits.	Decline yearly.
1881.....	\$28,846,898 04	.....
1882.....	27,724,391 09	\$1,122,506 95
1883.....	26,499,222 38	1,225,168 71
1884.....	23,417,948 16	3,081,274 22
1885.....	20,774,459 97	2,643,488 19
Total decline .....	.....	8,072,438 07

IMPORTS AND EXPORTS OF GOLD AND SILVER COIN AND BULLION.

The value of the gold and silver coin and bullion imported into, and exported from, the United States is obtained by the Collectors of Customs from manifests, or bills of lading, and reported to the Bureau of Statistics under proper classification showing the actual movement of coin and bullion. The actual external commerce in coin and bullion is thus shown so far as a matter of entry in the custom houses.

The total manifested imports of gold bullion to the United States at all the ports was \$8,849,237, all of which, with the exception of about \$1,000,000, was imported at the port of New York. The deposits and purchases of gold bullion classified as foreign at the mints and assay offices was \$11,221,846.45. It thus appears that over \$2,000,000 worth of gold bullion has reached this country which was not reported at the custom-houses.

The imports of silver bullion amounted to \$4,530,384. The amount reported as deposited at the mints was \$2,104,396.35. The imports of gold coin amounted to \$17,842,459, of which \$3,352,090 consisted of our own coin, and \$14,490,369 of foreign coin. The imports of silver coin were \$12,020,243, of which \$673,926 were our own coin.

The exports of gold bullion amounted to only \$395,750, of which \$307,772 was U. S. bars. Of silver bullion the very large sum of \$20,422,924 was exported, all of which, except about \$1,500,000, consisted of bullion other than bars bearing the United States stamp. Of the

product of silver of this country about \$19,000,000 worth found its way abroad by export. Of foreign silver bullion there was exported \$58,407.

The exports of American gold coin amounted to \$2,345,809, and of foreign gold coin to \$5,736,333, a total of \$8,082,142. The exports of American silver coin amounted to \$1,211,627 (\$1,073,150 of which consisted of trade dollars); and \$12,060,612 of foreign silver coin. Nearly \$10,000,000 of the foreign silver coin exported was from the port of San Francisco.

Silver is believed to pass the Mexican frontier without being entered at the custom houses, as well as gold from the Dominion of Canada, including British Columbia, to an extent from both sources which may be believed to go far toward explaining the excess of deposits of foreign coin and bullion at the mints and assay offices over the aggregate amount returned by the custom houses. This conjecture is borne out by the fact that the Dominion of Canada is without mints and assay offices or other facilities, so far as I am aware, for the conversion of bullion into coin. Inquiries have, however, been set on foot, which, it is hoped, will lead to some accurate information on this subject. Reports are now forwarded monthly to this Bureau from the collectors of customs at the southern ports, showing the imports of bullion and coin from Mexico and South American countries.

COINAGE AT THE MINTS.

The coinage of gold executed at the mints of the United States during the year was \$24,861,123.50; of silver, \$28,848,959.65, and of minor coins, \$527,556.80: a total of \$54,237,639.95.

Notwithstanding the increase in the amount of gold deposited at the mints and assay offices during the year, the coinage was some \$3,000,000 less than in the previous year. This was occasioned by a continued falling off in the deposits at the Mint at San Francisco, amounting for the year to over \$2,500,000, and by the fact that the Mint at Philadelphia, at which the coinage of gold received at the eastern institutions is executed, was engaged principally on silver and minor coins.

The number of pieces and standard value of the coinage executed were as follows:

Description.	Pieces.	Value.
Gold.....	1, 748, 158	\$24, 861, 123 50
Silver.....	31, 699, 096	28, 848, 959 65
Minor Coins	24, 610, 760	527, 556 80
Total	58, 058, 014	54, 237, 639 95

Of the gold coinage, \$20,048,500 were in Double Eagles; \$2,246,890 in Eagles; \$2,545,900 in Half-Eagles; \$5,670 in \$3 gold pieces; \$6,982.50 in Quarter-Eagles, and 7,181 in dollars.

Of the silver coinage, \$28,528,552 consisted of standard silver dollars, \$2,557.50 of half dollars, \$2,178.75 of quarter dollars, and \$315,671.40 of dimes. The subsidiary silver coinage, with the exception of some \$8,000, was executed at the Mint at Philadelphia. Of the minor coinage were struck 7,033,820 of five-cent nickel pieces, 4,820 of three-cent nickel pieces, and 17,572,120 of bronze cents. Silver half-dimes as well as silver three-cent pieces, the coinage of which was not provided for by the coinage act of 1873, have not since been coined.

MANUFACTURE OF GOLD AND SILVER BARS.

In addition to the coinage executed, gold bars of the value of \$32,027,463.02 and silver bars of the value of \$9,549,313.37, a total of \$41,576,776.39 were manufactured at the mints and assay offices.

The production of bars exceeded by \$10,000,000, the value of those produced in the previous year, the increase in gold being principally at New York in fine and sterling bars for export, and in silver at San Francisco.

EXCHANGE OF GOLD BARS FOR GOLD COIN.

In the Appendix will be found a statement showing by months the value of the gold bars exchanged for gold coin at the Mint at Philadelphia and at the Assay Office at New York. The total value of bars exchanged was \$2,065,021.78.

This is a very large decline from the previous year, when bars of the value of \$25,800,799.86 were exchanged, mostly at the Assay Office at New York. The reason of the decline was the falling off in the demand for gold bars for export.

REFINING (by acids).

The total number of ounces of bullion sent to the acid-refineries of the mints and of the Assay Office at New York during the year was 10,332,127, from which the precious metals were separated and refined, yielding a net value of gold, \$25,738,657, and of silver \$11,311,392—or a total of \$37,050,049, against \$38,685,075 in the preceding year.

Mint or Assay Office.	Gross ounces.	Gold. Standard ounces.	Value.	Silver. Standard ounces.	Value.	Total value.
Philadelphia	288,747	153,390	\$2,853,706	453,919	\$528,196	\$3,381,902
San Francisco	3,311,227	430,590	8,010,976	3,298,523	3,838,279	11,849,255
Carson	885,224	67,189	1,250,027	869,702	1,012,016	2,262,043
New Orleans	2,354	576	10,716	1,583	1,842	12,558
New York	5,844,575	731,708	13,613,172	5,097,006	5,931,059	19,544,231
Total	10,332,127	1,383,453	25,738,657	9,720,733	11,311,392	37,050,049

COINAGE AND MEDAL DIES MANUFACTURED.

The coinage dies used in all of the coinage mints as well as the dies for all medals and pattern pieces struck at the mint are prepared in the Engraving Department of the Mint at Philadelphia.

The total number of coinage dies manufactured during the year was 920, and of medal dies, including reproductions, 20.

The number of medals struck at the Mint at Philadelphia during the year was 2,807, of which 175 were of gold, 845 of silver and 1,787 of bronze.

During the same period 2,777 medals were sold of the value of \$8,065.56, and 3,057 proof-sets of the value of \$3,801.72. No pattern-pieces were struck for sale during the year.

No coinage has been executed for foreign governments.

The expenses of the Engraving Department of the Mint at Philadelphia for the fiscal year were as follows:

Salary of Engraver	\$3,000.00
Wages of Assistants and workmen	10,265.75
Contingent and incidental expenses	688.95
Total	\$13,954.70

Down to the beginning of the present fiscal year the cost of engraving and of dies for the several mints has been paid out of the appropriations of the Mint at Philadelphia.

I have deemed it advisable to charge the cost of dies furnished by this mint to the other coinage mints since the beginning of the present fiscal year (1885-6) to the institutions ordering them, this cost being properly an item of expenditure chargeable to the coining departments of the other institutions, which are without engraving departments of their own.

SILVER PURCHASES.

On the 1st of July, 1834, the amount of silver bullion on hand at the mints available for the coinage of silver dollars was 4,077,186.16 standard ounces, costing \$4,093,604.29. There were delivered during the year upon purchases 24,212,412.90 standard ounces, costing \$23,747,460.25, at the several mints, as shown in the following table:

Mints.	Standard ounces.	Cost.
Philadelphia.....	12,698,533.42	\$12,463,773 50
San Francisco.....	1,877,521.39	1,838,282 17
Carson City.....	921,252.84	896,232 03
New Orleans.....	8,715,105.25	8,549,171 95
Total.....	24,212,412.90	23,747,460 25

The silver parted from gold deposits and received in payment of charges and bar-fractions at the coinage mints during the year is included in the amount purchased for the dollar coinage.

The silver parted from gold deposits at the Assay Office at New York during the year and purchased under Section 3520 R. S. was 122,693.30 standard ounces at a cost of \$122,555.72. This is not included in the statement of purchases for the coinage of the standard dollar.

In addition, there was received in payment of charges for silver deposits at that office during the year 74,726.85 standard ounces, costing \$74,726.85: making a total of 197,420.15 ounces, costing \$197,082.57. This is not included in the statement of purchases for the coinage of the standard dollar.

The average price paid for silver purchased during the year was \$1.08977 + per ounce fine, equal to \$0.98079 + per ounce standard. The rate of issue of silver dollars being \$1.16 $\frac{1}{4}$ per ounce standard, the seignorage to the Government was over 18 per cent.

The average London price during the year for silver .925 fine (British standard) was 49.843 pence, equivalent at the par of exchange to \$1.09261 + per fine ounce, or \$0.993403 per ounce .900 fine. The average price at New York during the year was \$1.09117 per ounce fine.

There were consumed during the year in the coinage of 28,526,715 standard dollars 24,515,145.70 standard ounces, costing \$24,171,436.16; and there were wasted by the operative officers in their operations and sold in sweeps 40,572.12 standard ounces, costing \$40,009.44.

It will be seen that the amount of silver purchased and delivered at the mints during the year fell short by \$252,539.75 of two million dollars' worth per month. The shortage arose from the fact that of bullion contracted for in June, 498,325.89 fine ounces, or 553,695.43 standard ounces, costing \$534,597.05, were not delivered until July. Had the entire amount contracted for in June been delivered within that month, the average monthly purchases and deliveries would have been 2,063,842.36 standard ounces, at a cost of \$2,023,504.77.

SUBSIDIARY SILVER COINAGE.

There was a balance of silver bullion available for the coinage of subsidiary silver on hand July 1, 1884, at the Mint at Philadelphia, of 40,048.33 standard ounces, costing \$44,493.23.

There were transferred to the Mint at Philadelphia, in silver bullion, from the Assay Office at New York during the year 63,562.83 standard ounces, costing \$73,964.02; and from the Treasury of the United States, uncurrent silver coins containing 183,905.83 standard ounces, of a value of \$228,682.60 in subsidiary silver.

There were transferred from the Treasury to the Mint at San Francisco during the year uncurrent silver coins containing 8,733.47 ounces, the coining value of which in subsidiary silver was \$10,865.91.

Thus the total amount of bullion available for this purpose during the year was 296,250.46 ounces at a value of \$358,005.76. Of this amount there were consumed in coinage 259,106.31 standard ounces, costing \$312,047.08: leaving a balance on hand of 37,144.15 standard ounces, costing \$45,958.68.

In the uncurrent silver coins transferred were 1,850 silver dollars, which were recoined into 1,837 pieces of like denomination.

The bullion transferred from the Assay Office at New York was a part of that which had accumulated some years ago from silver parted from gold, and received in payment of charges at the rate of \$1.16 $\frac{4}{11}$ per standard ounce. At this rate it was transferred.

SEIGNORAGE ON SILVER COINAGE.

Arising from seignorage on silver coinage, there were in the coinage mints at the close of the fiscal year moneys amounting to \$1,177,444.70, known as the Silver Profit Fund, which had not been deposited in the Treasury.

The seignorage on the coinage of silver dollars during the fiscal year was \$4,355,278.84, and on subsidiary silver coined at Philadelphia \$10,197.61—a total for the year of \$4,365,476.45. Of this amount, the sum of \$67,554.71 was paid for expenses incurred in the distribution of the coin, (\$63,064.25 being paid the express companies, and \$4,354.56 for bags, bagging, &c., and \$135.90 for telegraphing).

The sum of \$20,879.38 from the same fund was used to reimburse the loss arising from the silver wastage of the operative departments, and the loss on the sale of silver in sweeps during the year, corresponding to the deficiency between their assay value and the amount realized from their sale.

The sum of \$5,329,120.99 was covered into the Treasury of the United States, leaving a balance at the coinage mints on June 30, 1885, of \$725,366.07.

The distribution of this balance at the close of the fiscal year among the coinage mints was as follows:

Philadelphia	\$230,823 17
San Francisco	25,587 22
Carson City	31,045 56
New Orleans	437,910 12
Total	725,366 07

The above statement as approved by this Bureau was verified by actual count by representatives from the Department. Of the above balance, the portion at Philadelphia and at New Orleans has since been covered into the Treasury. The amount at Carson and San Francisco has been retained in order to meet the expense of distributing the stock of silver dollars now stored at those mints.

As shown by preceding reports of the Director of the Mint as well as by the accounts of the coinage mints on file in the Office of the Register of the Treasury, the seignorage on silver on hand at the coinage mints on 1st July, 1878—the beginning of the fiscal year following the passage of the "Act authorizing the coinage of the standard silver dollar," amounted to \$424,725.47. The seignorage since that date up to June 30, 1885, on the coinage of silver has amounted to \$25,338,389.97. Adding

the sum of \$9,237.54, refunded by Adams Express Company for overcharges, and \$4,560.30, surplus bullion and adjustment of silver values carried to the credit of the "Silver Profit Fund," makes a total of silver profits to be accounted for of \$25,776,913.28.

Of this amount \$483,778.23 has been paid, as provided by law, for expenses connected with the distribution of these coins exclusively, and \$170,950.15 used to reimburse wastages and losses on the sale of sweeps incurred in connection with the coinage of the silver dollar. The net profits for the seven years, including the balance in the mints on 1st July, 1878, thus aggregate \$25,122,184.90.

Of this amount \$24,396,818.83 was covered into the Treasury of the United States prior to the close of the last fiscal year, and the balance, \$725,366.07, was in the coinage mints at the latter date. Of this latter amount \$668,733.29, being the balance, as stated above, at the mints at Philadelphia and at New Orleans, has since been deposited in the Treasury.

DISTRIBUTION OF SILVER DOLLARS.

The accompanying statement exhibits in detail the distribution under Section 3527 R. S., of the silver dollars on hand at the mints on the first of July, 1884, and those coined during the fiscal year.

It will be seen that during the 12 months ended June 30, 1885, there were transferred to the Treasury and paid out at the mints 20,373,625 silver dollars.

AMOUNT OF SILVER DOLLARS REPORTED BY THE COINAGE MINTS ON HAND JUNE 30, 1884, COINED DURING THE YEAR, AND ON HAND AT THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

Period.	Philadel- phia.	San Fran- cisco.	Carson.	New Orleans.	Total.
On hand June 30, 1884	\$7,453,512	\$32,645,500	\$2,721,284	\$11,280,638	\$54,100,934
Coinage fiscal year 1885	*14,717,552	2,900,000	776,000	10,135,000	*28,528,552
Total	22,171,064	35,545,500	3,497,284	21,415,638	82,629,486
In mints June 30, 1885	10,834,087	32,029,467	3,170,308	16,221,999	62,255,861
Transferred and distributed	11,336,977	3,516,033	326,976	5,193,639	20,373,625

* Includes 1837 recoined.

CIRCULATION OF SILVER DOLLARS.

From the accompanying statement it appears that the number of silver dollars in circulation increased from \$39,794,913 July 1, 1884, to \$45,275,710 October 1, 1885, while the amount in the Treasury increased during the same period from \$135,560,916 to \$165,483,721.

COMPARATIVE STATEMENT OF THE COINAGE, MOVEMENT, AND CIRCULATION OF STANDARD SILVER DOLLARS AT THE END OF EACH SIX MONTHS, FROM JULY 1, 1884, TO JULY 1, 1885, AND FOR THE THREE MONTHS ENDING OCTOBER 1, 1885.

Period.	Total coinage.	In the Treasury.			In circula- tion.
		Held for payment of certificates outstand- ing.	Held in excess of certi- ficates outstand- ing.	Total.	
July 1, 1884	\$175,355,829	\$96,427,011	\$39,133,905	\$135,560,916	\$39,794,913
January 1, 1885	189,561,994	114,865,911	31,636,954	146,502,865	43,059,129
July 1, 1885	*203,884,381	101,530,946	63,882,166	165,413,112	38,471,269
October 1, 1885	*210,759,431	93,656,716	71,827,005	165,483,721	45,275,710

* Includes 1837 recoined.

APPROPRIATIONS, EARNINGS, AND EXPENDITURES.

The amount specially appropriated for the support of the mints and assay offices of the United States for the service of the year 1885 was \$1,194,610.00, of which \$1,104,659.07 was expended. In addition, there was expended from the general appropriation for the coinage of the standard silver dollar* \$157,860.22, as follows, namely: At the mints, \$156,942.22, and at the Department for daily quotations by telegraph of the price of silver at London, the sum of \$918.

The total expenditure for the entire mint service was \$1,262,519.29.

The following table exhibits the appropriations and amount expended at each institution.

APPROPRIATIONS, 1885.

Institution.	Salaries.	Wages.	Contingent.	Coinage of the stand- ard silver dollar, act of Febru- ary 28, 1878 (in- definite).	Total.
COINAGE MINTS.					
Philadelphia	\$41,550 00	\$293,000 00	\$100,000 00	.....	\$434,550 00
San Francisco	41,900 00	242,000 00	70,000 00	.....	353,900 00
Carson	29,550 00	54,000 00	25,000 00	.....	108,550 00
New Orleans	31,950 00	74,000 00	35,000 00	.....	140,950 00
ASSAY OFFICES.					
Denver	10,950 00	14,000 00	6,000 00	.....	30,950 00
New York	39,250 00	25,000 00	10,000 00	.....	74,250 00
Helena	7,950 00	12,500 00	9,500 00	.....	29,950 00
Boisé	3,000 00	.....	5,460 00	.....	8,460 00
Charlotte	2,750 00	.....	2,000 00	.....	4,750 00
Saint Louis	3,500 00	.....	4,800 00	.....	8,300 00
Total	212,350 00	714,500 00	267,760 00	.....	1,194,610 00

*In the act authorizing the coinage of the standard silver dollar, approved February 28, 1878.

EXPENDITURES, 1885.					
Institution.	Salaries.	Wages.	Contingent.	Coinage of the stand-ard silver dollar, act of February 28, 1878 (indefinite).	Total.
COINAGE MINTS.					
Philadelphia	\$40, 673 91	\$287, 930 81	\$94, 820 75	\$112, 846 46	\$536, 271 93
San Francisco	41, 900 00	216, 979 75	27, 500 05	744 00	287, 123 80
Carson	29, 268 49	54, 000 00	22, 377 51	659 90	106, 305 90
New Orleans	31, 946 57	73, 997 30	34, 932 77	42, 691 86	183, 568 50
ASSAY OFFICES.					
Denver	10, 715 02	12, 438 75	5, 091 58	.....	28, 245 35
New York	39, 250 00	23, 365 00	9, 074 26	.....	71, 689 26
Helena	7, 950 00	12, 413 75	9, 276 06	.....	29, 639 81
Boisé	2, 758 28	.....	5, 460 00	.....	8, 218 28
Charlotte	2, 750 00	.....	1, 288 45	.....	4, 038 45
Saint Louis	3, 500 00	.....	3, 000 01	.....	6, 500 01
Total	210, 712 27	681, 125 36	212, 821 44	156, 942 22	1, 261, 601 29

The annual statement showing the earnings from all sources, and the expenditures and losses during the year, will be found in the appendix. The total amount earned was \$5,147,218.16. Of the earnings, \$4,355,-278.84 consisted of seignorage on silver dollars; \$10,197.61 on subsidiary silver and \$452,351.40 on minor coins.

The total of expenses and losses of all kinds was \$1,585,256.77.

The appropriations for the current fiscal year amount to \$1,169,350, distributed among the various institutions as follows :

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
Mint at Philadelphia	\$41, 550 00	\$293, 000 00	\$100, 000 00	\$434, 550 00
Mint at San Francisco	41, 900 00	235, 000 00	50, 000 00	326, 900 00
Mint at New Orleans	31, 950 00	74, 000 00	35, 000 00	140, 950 00
Mint at Carson	29, 550 00	60, 000 00	25, 000 00	114, 550 00
Mint at Denver	10, 950 00	14, 000 00	6, 000 00	30, 950 00
Assay Office at New York	39, 250 00	25, 000 00	10, 000 00	74, 250 00
Assay Office at Helena	7, 950 00	12, 000 00	8, 000 00	27, 950 00
Assay Office at Boisé City	3, 000 00	.....	*5, 000 00	8, 000 00
Assay Office at Charlotte	2, 750 00	.....	*2, 000 00	4, 750 00
Assay Office at Saint Louis	3, 500 00	.....	*3, 000 00	6, 500 00
Total	212, 350 00	713, 000 00	244, 000 00	1, 169, 350 00

* Including labor.

EARNINGS AND EXPENSES OF REFINERIES OF THE COINAGE MINTS
AND ASSAY OFFICE AT NEW YORK.

The charges collected from depositors for parting, refining and toughening bullion at the coinage mints and the Assay Office at New York during the fiscal year amounted to \$236,505.59.

The amount expended in these operations from the above charges, as provided by law, amounted to \$211,915.82, being a net surplus for the year of refinery earnings over expenditures of \$24,589.77.

The following statement exhibits the amount collected and expended at each of the several institutions for this purpose:

Institutions.	Charges collected.	Expenditures.
Mint at Philadelphia.....	\$12, 188 02	\$8, 250 97
Mint at San Francisco.....	94, 909 23	100, 104 48
Mint at Carson.....	19, 047 75	19, 537 09
Mint at New Orleans.....	694 89	.....
Assay Office at New York.....	109, 665 70	84, 023 28
Total.....	236, 505 59	211, 915 82

The surplus in the Treasury at the close of the fiscal year, 1885, of charges collected for these operations over expenditures during the period of nine years from 1st July, 1876, to June 30th, 1885, was \$170,817.55. The actual excess, however, of the charges collected during this period over expenditures was on June 30, 1885, \$207,074.60—the difference between this sum and the amount to the credit of the appropriation having only subsequently been covered into the Treasury.

COST OF COINAGE AT THE MINTS.

In the Appendix will be found tables showing the coinage executed at each of the mints during the fiscal years 1884 and 1885, with the total cost for labor and materials, giving the average cost per piece. In arriving at the cost per piece of the coinage of the Mint at Philadelphia, there have been deducted from the number of pieces coined 40,571,962 bronze cents struck in 1884 at an estimated cost of \$20,000, and 17,571,670 struck in 1885 at a cost of some \$15,000 (which is about the estimate of the Superintendent of the Mint at Philadelphia) for the reason that the planchets for this coinage are purchased. The cost of coinage therefore is principally the cost of striking.

From these tables, it appears that the cost of coining each piece above the denomination of one cent at the Mint at Philadelphia was, for the year 1884, 1.30 cents, and for 1885, 1.89 cents. At the Mint at San Francisco the cost for 1884 was 4.37 cents and for 1885, 5.80 cents; at the Mint at New Orleans, for 1884, 1.55 cents, and for 1885, 1.49 cents; and at the Mint at Carson, for 1884, 7.28 cents, and for 1885, 9.13 cents.

It is proper to state, however, that the coinage executed at the Mint at Philadelphia included over 15,000,000 five and three-cent nickel pieces in 1884, and over 7,000,000 in 1885, the cost of coining which is considerably less than that of executing gold and silver pieces.

REVIEW OF THE OPERATIONS OF THE MINTS AND ASSAY OFFICES.

MINT AT PHILADELPHIA.

The deposits and purchases of gold and silver at the Mint at Philadelphia amounted during the year to \$18,101,424.04, being an increase of \$1,300,000 over the previous year.

The coinage executed consisted of 42,864,328 pieces of the face value of \$18,509,280.25. The number of pieces fell off considerably from the previous year owing to the reduced demand for minor coins. The gold coinage was nearly the same and the silver dollar coinage about 1,500,000 more.

The Coiner of the Mint at Philadelphia was changed February 1st, by resignation of Mr. O. C. Bosbyshell, and by the promotion of Mr. William S. Steel, Assistant Coiner, to succeed him.

The amount of gold operated upon by the Coiner from 1st July, 1884, to 31st January, 1885, was 8,880.322 ounces of gold, with a wastage of .002 of a standard ounce.

The silver operated upon during the same period was 16,330,992.87 ounces, with a wastage of 2,148.83.

From February 1st to June 30th the amount of bullion operated on by the Coiner was 442,244.200 standard ounces of gold, with a wastage of 2.729 ounces; and 11,761,553.85 standard ounces of silver bullion, with a wastage of 940.43 ounces.

The Melter and Refiner had received during the year 646,626.931 standard ounces of gold bullion, with a wastage of 7.885 ounces; and 28,936,069.91 standard ounces of silver bullion, with an apparent wastage of 3,541.93 ounces. It appears, however, that on January 3, 1885, silver bars numbered 7087, 7093, and 7113, containing 1,980.12 ounces of silver, not having been melted, were missed by the Melter and Refiner, and the loss communicated by letter, on the next working day, to the Superintendent. The wastage thus far actually allowed him was only 1,561.81 ounces. The value of these bars can finally be charged as "wastage" only in the event of a legal decision relieving the mint officers of personal accountability in the matter. The value of these bars will meanwhile be carried as bullion on hand in a suspense account.

On February 11th, 1885, the Superintendent of the Assay Office at New York reported to the Mint at Philadelphia that an Omaha silver bar sold by a New York firm to the mint had been offered for sale in that city under suspicious circumstances. An examination was instituted at the mint, which showed that the bar had been stolen. The bar was subsequently restored to the mint through the action of the U. S. District

Attorney at Philadelphia, and the alleged receiver of the stolen bullion placed under arrest.

On the 1st of July, 1885, A. Loudon Snowden, Esq., Superintendent, was succeeded, by appointment of the President, by Hon. Daniel M. Fox.

The plan of bookkeeping in the general department of this mint, apart from its coin and bullion accounts, has for many years failed to fully exhibit the details of the general business of the mint, dependence having been placed upon recourse to original vouchers by way of record, instead of maintaining properly classified book-accounts.

Vouchers for machinery, material, supplies and labor have been on record simply by footings, even when covering disbursements of a widely miscellaneous character. Accounts with the operative departments have not been kept by the general department, nor on the part of operative officers with specific divisions of work.

MINT AT SAN FRANCISCO.

The deposits and purchases of gold and silver at the Mint at San Francisco during the year amounted to \$25,399,707.10: about \$5,000,000 less than the previous year. The coinage executed consisted of 4,224,497 pieces, of the face value of \$23,766,299.70.

Fine silver bars were manufactured, of the coining value of \$2,436,397.38. The number of melts of gold ingots at this institution amounted to 677, of which only one was condemned, and of silver 2,619, of which none was condemned. The number of ounces of gold melted for ingots was 2,082,646.410, and of silver 4,393,686.80. The silver melted for fine bars amounted to 2,093,779.00 standard ounces; and the bullion which passed through the acid refinery amounted to, gold, 430,590.969 standard ounces, and silver 3,298,523.87.

The Melter and Refiner operated on 2,082,611.335 standard ounces of gold bullion, and returned a surplus of 1,500.667 ounces of the value of \$27,919.39. The same officer operated on 6,605,722.44 standard ounces of silver bullion, and returned a surplus of 5,212.05 ounces of the cost value of \$5,071.17, a total surplus of \$32,990.56. The Coiner operated during the year on 2,083,492.890 ounces of gold bullion, with a wastage of 70.337 ounces, and on 4,703,610.55 ounces of silver, with a wastage of 192 ounces. The amount of coin produced from ingots operated on during the year was 54.43 per cent. in gold and 53.32 per cent. in silver.

The Computer of Bullion of this Bureau who superintended the annual settlement and count of the Mint at San Francisco was requested to examine the sources from which the Melter and Refiner of that mint obtained the large excess of bullion returned by him in settlement. His report on the subject is as follows:

JULY 31, 1885.

DR. JAMES P. KIMBALL,

Director of the Mint:

SIR: I have made a careful investigation as to the sources from which the Melter and Refiner of the Mint at San Francisco obtained the surplus bullion returned by him in

settlement at the close of the fiscal year, 1885, and have the honor to report on the subject as follows:

This surplus arose in part from very careful and economical working of the precious metals, and in part from allowances and deductions made for his benefit on base deposits. The books of the Melter and Refiner's Department show that he made during the year 677 melts of gold and 2,619 melts of silver, a total of 3,296 melts, of which only one was condemned.

The work books of the gold ingot room, in which a record is kept of the loss or gain in each day's work in ingot-making, show a gain for the year of 110.70 ounces gold, resulting from perfect melts and from making the ingots a trifle below standard, but within the limit of variance, relying upon the pickling of ingots in a weak solution of sulphuric acid, and the subsequent operation of annealing in the Coiner's Department to bring the coins up to standard. This gain of 110.70 ounces of gold does not fully represent the gain from this source, for the reason that a portion of the apparent wastage in making these melts was afterwards recovered in sweeps.

Considerable gold was also obtained by the Melter and Refiner from small quantities of gold contained in silver deposits not sufficient to pay the parting charge and consequently not allowed the depositor nor charged to the Melter and Refiner. The exact amount gained from this source could not be readily ascertained, for the reason that the Assayer does not report less than 1 M of gold contained.

A portion of this surplus also arose from deductions in weight allowed the Melter and Refiner on base deposits, amounting for the year to 196 ounces gold, and 3,983 ounces silver. In the San Francisco Mint deductions from the weight are made on silver deposits and purchases for the benefit of the Melter and Refiner as follows:

	Per cent.
On deposits containing from 50 to 299 M base	$\frac{1}{4}$
On deposits containing from 300 to 399 M base	1
On deposits containing over 400 M base	$1\frac{1}{2}$

Deductions are also made for his benefit on base gold deposits, not according to any regular schedule but from a personal inspection by the Melter and Refiner of the deposit, after the Assayer has reported the base metal contained.

Doubtless the Melter and Refiner received some benefit from the system of reporting assays to only the half thousandth, but to what extent it would have been impossible to state except from a personal inspection of the transcripts of the Assay Department covering all of the deposits of the year.

Very respectfully,

E. O. LEECH,
Computer.

On the 1st of August of 1885, Col. E. F. Burton, Superintendent, was suspended by the President and Judge Israel Lawton appointed to succeed him. About the same date, O. D. Munson, Assayer, was succeeded by J. W. Twiggs.

The Mint at San Francisco affords a commendable example in its system of accounts. This indeed is the only mint, so far as I am aware, that up to the beginning of the present fiscal year has rendered periodically to the Bureau a detailed statement of general business or that has afforded evidence of a classification of this business through open accounts with the several operative departments. From the semi-annual exhibits forwarded to the Bureau by this mint in tabular form, I am enabled to give, what in the case of the other mints and assay offices is equally desirable, namely, a classified statement of expendi-

tures for the fiscal year, showing in full, the division of its general business, as follows :

TABULATED STATEMENT OF EXPENDITURES FOR SUPPLIES AT THE MINT OF THE UNITED STATES AT SAN FRANCISCO, CAL., FOR THE FISCAL YEAR ENDED JUNE 30, 1885.

Articles.	Cost.	Articles.	Cost.
Acids	\$38,101 25	Lumber	\$644 05
Charcoal	1,516 51	Metal work and castings	385 72
Chemicals	1,870 56	Mittens and sleeves	1,201 02
Coal	5,667 37	Oil and Belting	756 51
Coke	1,693 27	Printing	190 50
Copper	49 35	Repairs	2,456 97
Crucibles	1,786 94	Salt	360 15
Dry goods	1,281 21	Sundries	3,915 80
Gas	1,642 13	Wood	3,202 75
Gloves	1,021 04	Zinc	6,383 43
Hardware	568 66	Total for General Department	27,408 14
Iron and steel	112 57	Total for M. and R.'s department	48,839 67
Ice	626 95	Discount for cash	62 57
Labor	812 50		

Add for payments made in Washington :

General Department :

Stationery

\$79, 60

Freight

101 81

Melter and Refiner's Department :

Freight

335 31

Total

516 72

Mint expenses

27,408 14

Refinery expenses

48,839 67

Refinery earnings for the period

94,909 23

Coinage :

Gold

20,857, 500

Silver

2,908, 798

Total

23,766, 298

MINT AT CARSON.

The value of the gold and silver deposited and purchased at the Mint at Carson during the year amounted to \$2,664,803.72, about the same as in the previous year. The coinage executed consisted of 834,189 pieces, of the face value of 1,827,060, all gold with the exception of 776,000 silver dollars. Unparted bars were manufactured containing gold of the value of \$326,154.98, and silver of the value of \$19,033.42; also fine silver bars of the value of \$81,774.56. The value of the total output of bars was \$426,962.96.

The Melter and Refiner operated on 142,203.450 standard ounces of gold

bullion, and returned a surplus of 36.998 ounces, and on 1,919,424.69 ounces of silver bullion with a wastage of 62.53 ounces.

Under special instructions from the Department, no coinage was executed at the Mint at Carson after 1st April.

The gold bullion operated on by the Coiner up to April 1st amounted to 117,440.70 standard ounces, with a wastage of 9.610 ounces. The silver bullion amounted to 1,536,760.40 ounces, with a wastage of 290.41 ounces.

Mr. James Crawford, the Superintendent of the Mint at Carson, who had filled the office since September 9th, 1874, died on the morning of March 8th, 1885. Mr. Crawford had proved an efficient and worthy officer, and was much beloved by the officers and employés of the mint.

Mr. William Garrard, having been appointed Superintendent, entered the office on April 1st. Levi Dague, the Coiner, was, at the same time, suspended by the President, and Joseph R. Ryan appointed in his place. Mr. Ryan was suspended in August owing to the suspension of coinage at this mint.

MINT AT NEW ORLEANS.

The value of the deposits and purchases of bullion at the Mint at New Orleans during the year was \$10,243,397.18.

The coinage executed consisted exclusively of silver dollars, of which 10,135,000 were coined: an excess of 1,230,000 over the number of the previous year.

The Melter and Refiner operated on 11,609.352 ounces of gold bullion, with a wastage of 9.516 standard ounces; and on 18,683,325.79 ounces of silver bullion, with a wastage of 6,050.95 ounces. The Coiner operated on 17,425,292 standard ounces of silver bullion, with a wastage of 2,767.32 ounces.

The Superintendent and Operative Officers of the Mint at New Orleans were changed by Presidential appointments shortly after the close of the fiscal year 1885. Gabriel Montégut was appointed Superintendent, vice Dr. A. W. Smyth, suspended; and Allen Thomas, Coiner, vice F. K. Jones, suspended. F. F. Claussen, the Melter & Refiner, was appointed Assayer, vice William C. Wilson, suspended; and Leonard Magruder, the Assistant Melter & Refiner, was appointed Melter & Refiner, vice F. F. Claussen appointed Assayer.

ASSAY OFFICE AT NEW YORK.

The deposits of gold and silver bullion at the New York Assay Office during the year amounted to \$35,248,421.34, an increase of \$9,000,000 over the aggregate of the previous year.

Gold bars of the value of \$28,236,936.29 were manufactured, and silver bars of the value of \$6,858,356.73: a total of \$35,095,293.02. In the manufacture of these bars, the Melter & Refiner operated on 1,532,472.459 standard ounces of gold, and returned an actual surplus of 1,319.729

standard ounces. The same Officer operated on 5,973,490.61 standard ounces of silver, and returned a surplus of 590.45 ounces.

MINT AT DENVER AND OTHER ASSAY OFFICES.

The deposits of gold and silver at the Mint at Denver, which is equipped only as an assay office, and at the other smaller assay offices during the year, amounted to \$3,173,222.07, nearly \$700,000 in excess of the deposits of the previous year. The bars manufactured at these institutions consisted of unparted bars, most of which were sent to the mints for separation and coinage, and contained gold and silver of the value of \$3,173,438.60. The charges collected for assaying and stamping amounted to \$3,992.03. On bullion shipped to the mint, including the gain on charges collected for the mint, there was a net profit for the year of \$4,376.42.

SUMMARY.

The value equivalent to the gold and silver wastage in the operative departments of the coinage mints and of the Assay Office at New York during the year was \$15,624.57. The loss arising from the sale of sweeps amounted to \$18,423.68. Hence an aggregate loss of \$34,048.25. The surplus bullion recovered during the year from the Deposit Melting Rooms of the various institutions from palpable grains and sweepings amounted to \$7,533.02. An excess of gold and silver bullion over and above the amount with which they were charged was returned by the Melter and Refiners of the mints at Carson and San Francisco and the Assay Office at New York, amounting in all to \$58,822.43. Thus the total value of the surplus bullion recovered during the year was \$66,355.45. After reimbursing all wastages and loss on sales of sweeps, there was an actual surplus in the operations on gold and silver of \$32,307.20.

In the Appendix will be found a table showing the value of the precious metals wasted in the technical processes of the operative departments, and value corresponding to the loss arising from the sale of sweeps. The mode of reimbursing such losses will appear from the same exhibit. Hereafter these losses will, as far as practicable, be reimbursed from surplusage of bullion, as provided in the following Bureau circular of September 24, 1885, approved by you.

The following regulations governing the reimbursement of wastage and loss on sale of sweeps will take the place of the provisions on pages 15 and 16 of the printed Instructions and Regulations of 1881, from the 1st of July, 1885:

The grains and sweepings recovered from the deposit melting-room, and any surplus bullion returned by the operative officers in settlement, will be credited to "Profit and Loss Account," against any loss arising from sale of sweeps and *bona fide* wastages incurred during the year in the operations on bullion.

If a surplus remains after paying these losses, it will be deposited in the Treasury at the close of the fiscal year. If the value of the surplus bullion is not sufficient to meet these losses, the deficiency will be made good as follows:

1. Melter and Refiner's gold wastage and the loss on sale of gold in Melter and Refiner's sweeps, from the appropriations for "Parting and Refining Bullion" and for

"Contingent Expenses," in proportion to the number of ounces refined as compared with the number of ounces melted for ingots.

2. Melter and Refiner's silver wastage and loss on silver in Melter and Refiner's sweeps, from the appropriation for "Parting and Refining Bullion" and from the "Silver Profit Fund," in proportion to the number of ounces refined as compared with the number of ounces melted for ingots.

3. Coiner's gold wastage and loss on sale of gold in Coiner's sweeps, from the appropriation for "Contingent Expenses."

4. Coiner's silver wastage and loss on silver in Coiner's sweeps, from the "Silver Profit Fund."

In order to prevent a deficiency in the bullion fund, the losses will be reimbursed in the accounts of the same quarter in which they are incurred.

EXAMINATION OF MINTS AND ASSAY OFFICES.

Before my entry on duty as Director of the Mint, representatives of this Bureau had been directed to proceed to the coinage mints and to the Assay Office at New York for the purpose of superintending the annual settlements between the operative officers and the superintendents. They were also required to weigh and count the coin and bullion in those institutions, for the purpose of ascertaining whether the same agreed with the amounts called for by the books of the Department.

The reports of these representatives, on file in this Bureau, show that the bullion and coin on hand at the coinage mints and at the Assay Office at New York on 30th June, 1885, agreed with the amounts of record, with one exception, namely, the Mint at Philadelphia. From this mint were missing silver bars containing 1,980.12 ounces of silver, valued at \$1,936.62, the supposed theft of which in the winter of 1884-'85, is now under investigation. Though promptly reported to the general department by the operative officer to whose custody such bars are technically committed, neither the theft of these bars, nor the specific deficit equivalent to their value, was duly reported to this Bureau until so reported by the present Superintendent. The specific deficit created by the loss of these bars is at present borne on the books in a "Suspense account," there seeming no justification for charging it as wastage, as, from the circumstance that it was not duly reported, seems to have been proposed.

During the fiscal year, this Bureau was led to believe that Mr. Norman H. Camp, the Assayer in charge of the Assay Office at Boise City, Idaho, had not on hand the cash with which he was charged. A representative of the Bureau was dispatched to that institution and his cash counted. From the investigation it appeared that there was a deficiency amounting to \$12,523.60. Mr. Camp was removed from office and proceedings against him were begun by the United States District Attorney. Mr. Spruille Braden was appointed by the President to succeed him.

Charges of mismanagement of the Assay Office at Helena having been preferred against R. B. Harrison, Assayer in charge, during the year, a representative of this Bureau was sent to investigate them. The charges were not sustained. The cash in Mr. Harrison's possession

was counted and found to agree with the amount called for by the books of the Department.

ANNUAL TRIAL OF COINS.

The following-named commissioners were appointed by the President, under the provisions of Section 3547 of the Revised Statutes, to conduct the annual trial of the coins periodically reserved for this purpose at the coinage mints, viz: Hon. Jonathan Chace, House of Representatives; Hon. Edward S. Lacey, House of Representatives; George Davidson, Esq., Coast and Geodetic Survey; Prof. N. S. Shaler, Harvard University; Dr. Rossiter W. Raymond, New York City; Dr. W. P. Lawver, Assayer at the Bureau of the Mint; Joel J. Baily, Esq., Philadelphia; Prof. E. T. Fristoe, Columbian University, Washington, D. C.; John W. Twiggs, Esq., Assayer, San Francisco; George B. Hanna, Esq., Assistant United States Assayer, Charlotte, N. C.; Prof. H. Carrington Bolton, Trinity College, Hartford, Conn.; Prof. Albert B. Prescott, University of Michigan, Ann Arbor; Prof. Thomas Egleston, Columbia College, New York. The same section also provided that the judge of the United States district court for the eastern district of Pennsylvania, Hon. William Butler; the Comptroller of the Currency, Hon. H. W. Cannon; and the Assayer of the Assay Office at New York, Herbert G. Torrey, Esq., should be *ex officio* members of the Commission.

The Commission met at Philadelphia on the 11th of February. Tests were made of the weight and fineness of the coins reserved from deliveries by the Coiner's department to the general or Superintendent's department in each month of the year. The Commission's Committee on Counting reported as follows:

The packages were opened and the contents examined and compared with the record of the schedules which were transmitted to the Director of the Mint. The coins contained in the several packages were counted by ourselves or in our presence, and found to agree in number and amount with the record of the schedules, after correcting several unimportant clerical errors. For the use of the Weighing and Assaying Committees, respectively, such of the reserved coins of both gold and silver as were desired by said committees were taken from the same parcels, and said selections were so made as to include coins from at least two deliveries of different dates in each month of the year 1884, in all cases where there were two or more deliveries in any month.

The coins chosen by the Weighing and Assaying Committees, respectively, were taken in every case indiscriminately from the broken packages of reserved coins. All of the reserved coins not delivered to either the Weighing or Assaying Committees were returned to the superintendent of the Philadelphia mint, and the coins delivered to the Weighing Committee have been recounted and verified and delivered to the same officer; and the bullion resulting from the assays and melting made by the Assay Committee has also been examined and delivered to the superintendent by that committee.

The Committee on Weighing reported:

All the coins weighed are within the limits of exactness required by law, except in one case, where a silver dollar from the Carson City mint, of delivery April 29, was found to be one one-hundredth ($\frac{1}{100}$) of one grain below the legal limit of tolerance for weight.

The Committee on Assaying reported that:

In accordance with the law and regulations governing this Commission, we have taken samples from the gold and silver coins reserved for assay at the mints of the United States, to wit: Philadelphia, San Francisco, Carson City, and New Orleans, the samples representing deliveries in the year 1884 from the coiners to the superintendents, and have assayed the same in mass, and also the individual coins, that the greatest excess in the assay value of the gold coinage above the standard at the different mints (while the limit of tolerance is one-thousandth) is, at—

Philadelphia, .3 of .001.

San Francisco, .1 of .001.

New Orleans, no coin.

Carson, .1 of .001.

The greatest deficiency below the standard (the limit of tolerance being one-thousandth) is, at—

Philadelphia, .5 of .001.

San Francisco, .5 of .001.

New Orleans, no coin.

Carson, .2 of .001.

For silver, the maximum assays above the standard (the limit of tolerance being three one-thousandths) is, at—

Philadelphia, 1.1 of .001.

San Francisco, 1.6 of .001.

New Orleans, .9 of .001.

Carson, .002.

The greatest deficiency below the standard (the tolerance being three one-thousandths) is, at—

Philadelphia, 1.1 of .001.

San Francisco, 1.1 of .001.

New Orleans, 1.4 of .001.

Carson, 1.1 of .001.

The Assay Committee has also tested the inquartation silver, the copper, and the lead used in assaying gold bullion, and found them free from gold. The weights employed were also tested and found to be correct.

The acid used for the humid assay of silver was carefully tested, and found to contain neither silver nor chlorine in perceptible quantity. The committee therefore deems the assays exhibited in the foregoing schedules to have been trustworthy.

Whereupon the Commission reported:

That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1884, and it appearing that the coins are within the tolerance prescribed by law, with the single exception of a silver dollar-piece from the Carson mint, the weight of which is one and fifty-one one-hundredths ($1\frac{51}{100}$) grains below the standard weight, the trial is considered and reported as satisfactory, except as to the said coin.

That, in compliance with section 3547, Revised Statutes, the following certificate be prepared and signed by the Commission for transmission to the President, to wit:
To the PRESIDENT:

The Board of Assay Commission, as appointed to test and examine the weight and fineness of the coins of the United States issued during the year 1884, reserved for the annual assay pursuant to law, certify that at the weighing of such coins, made by them at the Philadelphia Mint on the 11th and 12th days of February, 1885, one of such silver coins, to wit—a silver dollar from the Carson Mint, delivered by the coiner to the superintendent of that Mint on April 29, 1884—was found to weigh but 410.99 grains, being one and fifty-one one-hundredths ($1\frac{51}{100}$) grains below the standard, and a greater deviation from the regular standard than allowed by law; therefore, in pur-

suance of section 3547 of the Revised Statutes of the United States, we respectfully report the same.

WILLIAM BUTLER.
HENRY W. CANNON.
H. G. TORREY.
JONATHAN CHACE.
GEORGE DAVIDSON.
E. S. LACEY.
N. S. SHALER.
R. W. RAYMOND.

W. P. LAWVER.
JOEL J. BAILY.
E. T. FRISTOE.
JOHN W. TWIGGS.
GEORGE B. HANNA.
H. CARRINGTON BOLTON.
ALBERT B. PRESCOTT.
THOS. EGLESTON.

Present:

HORATIO C. BURCHARD,
Director of the Mint.

The following important qualification of the regular report of the Assay Commission, addressed to the President, was omitted in the printed report of this Commission:

PHILADELPHIA, *February 13, 1885.*

To the PRESIDENT:

The undersigned members of the Board of Assay Commissioners of the coinage of 1884, and experts in weighing, while signing the record and report of the Commissioners, esteem it their duty to accompany their act in so signing be the statement to the President that the excess of tolerance as respects the silver dollar coined at Carson April 29 is so insignificant (only one-hundredth of a grain) as to be entirely immaterial in fact or in law, as to require no action whatever on his part; that the excess of deviation is so small that the means of weighing necessarily used by the coiner at Carson City would not detect it.

H. CARRINGTON BOLTON.	E. T. FRISTOE.
ALBERT B. PRESCOTT.	W. P. LAWVER.
GEORGE DAVIDSON.	N. S. SHALER.
H. G. TORREY.	R. W. RAYMOND.
THOS. EGLESTON.	JOHN W. TWIGGS.

The proceedings of the Assay Commission show that the average fineness of 449 gold coins from the mints at Philadelphia, San Francisco, and Carson melted in mass, was 899.97 and 50 single pieces, 899.94.

The assays made monthly in the Assay Laboratory of this Bureau gave an average for 112 pieces of 899.91.

The Commission ascertained that the average fineness of silver dollars of all mints melted in mass, was 900.11, and of 71 single pieces taken from each monthly coinage at each mint, 900.17.

The monthly tests made at the Assay Laboratory of silver dollars gave an average fineness of 900.31, showing that the coins were close to the standard fixed by law.

ESTIMATE OF THE VALUE OF FOREIGN COIN.

The values of the moneys of account of foreign countries were estimated by the Director of the Mint and proclaimed by the Secretary of the Treasury, on 1st January, 1885.

In estimating values of the silver coins of countries of the single silver standard, they were computed at the market price of the silver bullion contained in such coin. In arriving at the market value of silver bullion, the daily price of silver for the last three months of the calendar year was averaged, giving the rate at \$1.099465 per fine ounce.

The price for the corresponding period of the calendar year 1883, used in estimating the value of silver coin January 1, 1884, was \$1.11413, showing a reduction of about $1\frac{1}{2}$ cents. This occasioned a change in the estimated value of the following coins:

Coins.	Value January 1, 1884.	Value January 1, 1885.
Florin of Austria	39.8	38.3
Boliviano of Bolivia	80.6	79.5
Peso of Ecuador	80.6	79.5
Rupee of India	38.3	37.8
Yen of Japan	86.9	85.8
Dollar of Mexico	87.5	86.4
Sol of Peru	80.6	89.5
Rouble of Russia	64.5	63.6
Mahbub of Tripoli	72.7	71.7
Peso of U. S. of Columbia	80.6	79.5

PRODUCTION OF GOLD AND SILVER IN THE UNITED STATES.

The estimated amount of gold and silver produced from the mines of the United States during the calendar year 1884 was stated in the special report of the Director of the Mint* to have been: gold, \$30,800,000; silver, \$48,800,000, a total of \$79,600,000.

The silver in this estimate was reckoned at its coining rate in silver dollars. In the same report the production was distributed among the States and Territories producing bullion, as follows:

State or Territory.	Gold.	Silver.	Total.
Alaska	\$200,000	.....	\$200,000
Arizona	930,000	\$4,500,000	5,430,000
California	13,600,000	3,000,000	16,600,000
Colorado	4,250,000	16,000,000	20,250,000
Dakota	3,300,000	150,000	3,450,000
Georgia	137,000	.....	137,000
Idaho	1,250,000	2,720,000	3,970,000
Montana	2,170,000	7,000,000	9,170,000
Nevada	3,500,000	5,600,000	9,100,000
New Mexico	300,000	3,000,000	3,300,000
North Carolina	157,000	3,500	160,500
Oregon	660,000	20,000	680,000
South Carolina	57,000	500	57,500
Utah	120,000	6,800,000	6,920,000
Virginia	2,000	.....	2,000
Washington	85,000	1,000	89,000
Wyoming	6,000	.....	6,000
Alabama, Tennessee, &c.	76,000	5,000	81,000
Total	30,800,000	48,800,000	79,600,000

* Report of the Director of the Mint upon the Production of the Precious Metals in the United States during the calendar year 1884, Washington, 1885.

COIN CIRCULATION OF THE UNITED STATES.

In estimating the amount of gold coin in circulation in the United States, I have been obliged from lack of opportunity since entering on my duties as Director, to accept, with a slight change, the figures published in the annual report of the Director for 1884, as the circulation on 1st July of that year. The results there published were obtained by taking the estimate of Dr. Henry R. Linderman, former Director of the Mint, of the amount in the country on July 1st, 1873, and adding the net coinage together with the net import of U. S. gold coin each year; and deducting the net export of U. S. gold coin, together with the amount used in the arts since the fiscal year 1880.

The estimate of Dr. Henry R. Linderman was made at a time most favorable for ascertaining the amount of gold and silver coin in the country. On 1st July, 1873, gold was at a premium of $15\frac{1}{2}$ per cent. Nearly all of the coin in the country, with the exception of the Pacific Coast, was either in the Treasury or in the banks, and not in active circulation.

Of Dr. Linderman's estimate of the gold coin in the country at that date, namely \$135,000,000, over \$98,000,000 was shown by the official reports of the Treasurer of the United States and the Comptroller of the Currency to have been in the Treasury and National Banks. \$20,000,000 was the amount in circulation in the states and territories of the Pacific coast as deduced from a very careful estimate at the time by Mr. Louis A. Garnett, whose estimate was from twenty to twenty-five millions, with an allowance of only some \$10,000,000 in banks other than National, and in the hands of the people of the entire country except the Pacific coast states.

The estimate of Dr. Linderman may therefore be considered near a correct one, and if varying materially from the truth, to have been below rather than above the actual amount of coin in the country.

It appears that from July 1st, 1873, up to June 30, 1880, no deduction was made for the amount consumed in the arts and manufactures, for the reason, as stated by the Director in his report of 1881, that it was believed that the amount thus consumed would be offset by United States coin brought by immigrants on their persons, over and above the sum taken out in like manner by travelers.

It seems to me, however, open to doubt whether any considerable amount of United States gold coin is, as a rule, brought hither by immigrants. Mr. H. J. Jackson, Secretary of the Commission of Immigration of the State of New York, stated that in 1878, 79,801 immigrants brought and exchanged at Castle Garden \$520,000 in foreign coin.* It is believed, indeed, that most of the gold coin brought to

* The number of immigrants arriving in the United States during the year ending June 30, 1884, was 518,592. Estimating that each brought on his person the amount stated by Mr. Jackson for the year 1878—\$6.50—would make the amount equal to \$3,370,848. This, however, is not an element which enters into the estimate of the coin circulation of the United States because, as already stated, almost all foreign coin finds its way to the mints and public assay offices for re-melting or is again exported.

these shores by immigrants on their persons is foreign coin, which is exchanged for United States money on arrival. Hence the conclusion that the amount of United States gold coin used in the arts cannot be offset by the amount brought by immigrants on their persons.

Without attempting a revision of the estimate of circulation given by the Director for 1st July, 1884, I have thought it proper to deduct from the amount of gold coin stated by him to have been in the country on that date (\$551,632,442) the sum of \$30,000,000 as a moderate estimate of the amount of gold coin so consumed in the seven years between 1873 and 1881. The reports to the Director of the Mint of persons and firms engaged in the manufacture and repair of articles of ornamentation and use show an actual consumption of gold coin for the year 1883 of over \$4,875,000. As the consumption is likely to have increased from year to year during this period the gross estimate as above can hardly be far from the actual consumption.

No deduction for consumption in the arts is made from the silver coin in circulation during this period. Manufacturers use bars of silver rather than coin of an enhanced value. But little United States silver coin, therefore, is withdrawn more or less permanently from circulation. Deducting \$30,000,000, therefore, from the estimate of the Director leaves as a revised estimate of the amount of gold coin in circulation on 1st July, 1884, about \$520,000,000.

With the brief time which I have been able to give to the consideration of this important question, it seems that the more correct method of arriving at the coin in the country would be to take as a basis an ascertained amount or a conventional estimate at a given date, and to add each year the increase by coinage (less re-coinage) together with the actual gain by import of our coin, and to deduct the actual loss by export of our own coin plus the estimated amount used in the arts and manufactures.

Instead of taking the aggregate returns of the mints and assay offices, the production of the mines of the country, as estimated from time to time by different official and other authorities, has sometimes been taken as the leading element in the account of stock of gold coin. The other elements are the net imports or exports of bullion and coin by difference, as the case may be, and the total estimated consumption of bullion and coin in the arts.

In support of the former method it may be considered, first, that the coinage of the country is an element of certainty. Second, that the statistics of the importation and exportation of bullion and coin are well classified at the custom houses. The imports of bullion are derived from the entries made by importers in pursuance of Section 9745, Revised Statutes, and Article 335 of the Customs Regulations for 1884. The exports are derived from manifests filed with the Collector of Cus-

toms by shippers, as provided by Section 337, Revised Statutes, and Article 1242 of the Customs Regulations of 1884. Thus there seems no reason to doubt the accuracy of the customs figures, as far as they go.

The most careful estimate that from time to time can be made in this country toward an approximation of its gold production from deposits of gold ores in the form of metalliferous lodes; from placers and alluvions as native metal and alloys; and from its association in miscellaneous ores and base bullion, must be more or less hypothetical and to a large degree purely conjectural. Hence obvious objections to the employment of estimates of this nature as elements for aggregates, to which is to be added or from which is to be deducted, as the case may be, the net import or export of coin and bullion, especially as the returns of imports of foreign bullion seldom correspond from year to year with the deposits at the mints and assay offices.

Thus, for instance, the total imports of gold bullion to the United States as reported by the custom houses during the year 1884 were \$8,849,237, all of which, with the exception of about \$1,000,000, was imported at the port of New York.

The deposits of foreign gold bullion at the mints and assay offices amounted to \$11,221,846. Here is a difference of nearly \$2,500,000 between the reported imports of bullion and the amount deposited at the mints and classified as foreign. The Assay Office at New York alone reports as deposited there during the year foreign gold bullion amounting to \$10,843,743, an excess of \$2,000,000 over the reported imports. Whence it seems to follow either that there is brought into the country bullion which is not entered at the custom houses, as there is much reason to suppose, or, on the other hand, that the classification at the mints between foreign and domestic bullion, so largely entering into the direct estimates of production, is erroneous. Either alternative as a fact would render erroneous a statement, as sometimes proposed, based on the Bureau's direct estimate of production, in connection with the imports of bullion as reported by the Bureau of Statistics from returns of the custom houses.

I have therefore assumed my predecessor's estimate of the coin circulation of July 1st, 1884, less \$30,000,000, as above, for consumption in the arts for seven years previous to 1881. To this estimate I have added the coinage of 1885 and the gain of coin by import, and have deducted the deposits of U. S. coin for recoinage, together with the amount of coin estimated to have been used in the arts.

From such a revision of former estimates it would appear that the amount of coin in the country on 1st July, 1885, was some \$820,000,000, of which \$542,000,000 consisted of gold coin, and \$278,000,000 of silver coin.

ESTIMATE OF CIRCULATION.

United States coin.	Gold.	Silver.	Total.
Circulation July 1, 1884	\$551, 632, 442	\$250, 617, 357	\$802, 249, 799
Deduct probable consumption in arts and manu- factures from July 1, 1873 to June 30, 1880..... }	30, 000, 000	.....	30, 000, 000
Corrected circulation July 1, 1884	521, 632, 442	250, 617, 357	772, 249, 799
Year's coinage	24, 861, 123	28, 848, 959	53, 710, 082
Net imports	1, 006, 281	535, 449	1, 541, 730
Total	547, 499, 846	280, 001, 765	827, 501, 611
Less deposits for recoinage	325, 210	877, 564	1, 202, 774
Used in the arts	*5, 000, 000	*300, 000	5, 300, 000
Total loss	5, 325, 210	1, 177, 564	6, 502, 774
Circulation July 1, 1885	542, 174, 636	278, 824, 201	820, 998, 837

*About amount reported to have been used by manufactures in 1883.

In the foregoing estimate no deduction has been made for trade dollars exported during the year (\$1,073,150), for the reason that the entire amount of trade dollars supposed to be in the country (\$6,000,000) was in the last estimate of the Director deducted from his estimate of the coin in the country.

The sum of the loss by abrasion of coin for protracted periods of time is a subject which has thus far not been a matter of systematic inquiry by the Bureau. It should be considered, however, that gold coins worn or abraded within the degree of tolerance allowed by law are redeemed by the Government as of full weight. The loss therefore from actual diminution of weight, when not outside of the legal limit, falls on the Government. Though susceptible of record, no estimate has been made of this loss.

STATEMENT EXHIBITING THE STANDARD WEIGHT, LEGAL LIMIT OF ABRASION, AND LEAST CURRENT WEIGHT OF UNITED STATES GOLD COIN AFTER A CIRCULATION OF TWENTY YEARS, UNDER THE PROVISIONS OF THE COINAGE ACT OF 1873.

WEIGHT OF SINGLE PIECES.

Denomination.	Standard weight, in grains.	$\frac{1}{2}$ per cent. abrasion, in grains.	Least current weight, in grains.
Double Eagle	516	2 $\frac{1}{100}$	513 $\frac{42}{100}$
Eagle	258	1 $\frac{1}{100}$	256 $\frac{71}{100}$
Half Eagle	129	0 $\frac{1}{100}$	125 $\frac{36}{100}$
Three-Dollar	77.4	0 $\frac{3}{100}$	77 $\frac{32}{100}$
Quarter Eagle	64.5	0 $\frac{1}{100}$	64 $\frac{78}{100}$
Dollar	25.8	0 $\frac{1}{100}$	25 $\frac{67}{100}$

Assuming the amount of coin in the country to have been as stated, it would appear that the ownership was as follows :

**STOCK AND OWNERSHIP OF GOLD AND SILVER COIN IN THE UNITED STATES
JULY 1, 1885.**

Ownership.	Gold coin.	Silver coin.			Total gold and silver.
		Full legal-tender.	Subsidiary.	Total.	
Treasury.....	*\$53, 223, 160	*\$63, 882, 166	\$31, 236, 899	\$95, 119, 065	\$148, 342, 225
National Banks	†165, 575, 867	†10, 081, 279	†1, 897, 554	11, 978, 833	177, 554, 700
State Banks, Trust Companies, and Savings Banks...	\$25, 928, 757	} 129, 920, 936	41, 805, 367	171, 726, 303	495, 101, 912
Other Banks and private hands	297, 446, 852				
	542, 174, 636	203, 884, 381	74, 939, 820	278, 824, 201	820, 998, 837

* Less outstanding certificates.

† Includes Treasury and clearing-house certificates.

‡ Includes Treasury certificates. Silver coin is not divided between Full Legal Tender and Subsidiary. The above division is estimated.

§ Reported to Comptroller of the Currency November 1, 1884.

In the above table the amount of gold and silver certificates held outside the Treasury has been deducted from the amount of coin in the Treasury and added to the stock of coin in active circulation. As these certificates represent coin in the Treasury, which coin can only be used in their redemption, they really form a part of the active coin circulation of the country.

In addition to the coin in the country, there was in the mints and assay offices of the United States on 1st July, 1885, gold and silver bullion available for coinage, as follows :

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES JULY 1, 1885.

Description.	Ounces.	Value.
Gold.....	3, 593, 031. 342	\$66, 847, 095 25
Silver	4, 727, 076. 82	*4, 654, 566 93
		71, 501, 682 18

*Cost.

Adding this to the aggregate of gold and silver coin as above estimated gives for the total stock of coin and bullion available for coinage on that date \$892,500,519. Again, assuming that the amount stated is the actual amount of coin and bullion in the country, it would appear from the statement of assets and liabilities of the Treasury, and from the statement of the Comptroller of the Currency as to the condition of the National Banks, to have been held June 30, 1885, together with the other circulating medium used as money, as follows :

FORM AND LOCATION OF TOTAL CIRCULATION JULY 1, 1885.

	In Treasury.	In National Banks.	In other banks and general circulation.	Total.
Gold bullion	\$66,847,095			\$66,847,095
Silver bullion	*4,654,586			4,654,586
Gold coin	179,952,890	†\$90,758,947	\$271,462,799	542,174,636
Silver dollars	165,413,112	†7,000,000	31,471,269	203,884,381
Fractional silver coin	31,236,899	†1,897,554	41,805,367	74,939,820
Gold certificates	13,593,410	74,816,920	51,491,316	139,901,646
Silver certificates	38,370,700	3,139,070	98,813,370	140,323,140
United States notes	‡45,047,378	79,701,352	221,990,236	346,738,966
National Bank notes	9,945,710	23,465,388	285,165,613	318,576,711
Fractional currency	3,285	489,927	6,470,963	6,964,175
	555,065,065	281,269,158	1,008,670,933	1,845,005,156

* Cost value.

† Includes Gold Clearing House Certificates \$24,199,000.

‡ The total "Silver Coin" only is reported. The division is estimated.

§ Includes \$29,585,000 held as security for currency certificates.

ORGANIZATION OF THE BUREAU OF THE MINT.

The Bureau of the Mint of the Treasury Department of the United States is the general executive division of the mint establishment of the United States, including the several U. S. assay offices.

Of the five mints now in existence four are equipped for coinage. At the beginning of the present fiscal year, as at present, three were in active operation. The business of the fourth, namely, the Mint at Carson, Nevada, has been practically reduced to that of an assay office.

The Mint at Denver has never been equipped for coinage, its business being that of an assay office.

Immediately after assuming the duties of Director of the Mint on July 2 of the present year, I endeavored to inform myself of the statutory requirements of the Bureau with due regard to its method as exhibited by its system of records and of accounts; by the printed regulations then in force entitled "Instructions and Regulations in relation to the transaction of business at the Mints and Assay Offices of the United States," 1881; and by subsequent general circulars issued from time to time by my predecessor.

I found the clerical force of the Bureau to include several experienced and trained experts in mint practice and accounts. Some of these gentlemen, whom I shall presently honorably mention, have been faithful servitors of the Bureau for long periods, having entered it during the administration of the Bureau by its first Director, the late Dr. Henry R. Linderman, under the provisions of the Coinage Act of February 12, 1873, thus continuing the benefit to its clerical system of a direct inheritance from this skilful and methodical chief. This system has

been extended, and in essential respects improved by my predecessor, aided by the able staff of the Bureau, including the Examiner of Mints, Mr. R. E. Preston; the Computer of Bullion, Mr. E. O. Leech; the Adjuster of Accounts, Mr. F. P. Gross; the Assayer, Dr. W. P. Lawver; and Clerk of Class Three, Mr. H. E. Spackman.

Previous to the passage of the Coinage Act of 1873, the Mint at Philadelphia was styled the U. S. Mint, and was under the personal supervision of the Director of the Mint. The others were styled Branch Mints of the United States, including those at New Orleans, La.; Charlotte, N. C.; and Dahlonega, Ga.; all of which were established in 1835; together with the Mint at San Francisco, established in 1854, and that at Carson City, Nev., in 1870. The several assay offices were established as follows: at New York, 1854; at Denver, Colo., in 1864; and at Boise City, Idaho, 1872.

The Assay Office at Helena, Mont., was established in 1874, and that at Saint Louis in 1881, subsequent to the organization of the Bureau of the Mint.

Coinage was done at the Branch Mint at Charlotte from 1836 until closed by the War of the Rebellion. Its work has since been limited to the business of an assay office, its equipment for coinage having been removed during the war.

The same is the case with the Branch Mint at Dahlonega, where coinage was done from 1838 to 1861. In 1871 this property passed out of the possession of the Government.

By provisions of the same act the Bureau of the Mint was established as a division of the Treasury Department, and the Mint at Philadelphia placed under the immediate Supervision of a superintendent, the same as in the case of the other mints, which by enactment were specifically styled the Mints at Philadelphia, New Orleans, San Francisco, Carson, and Denver, respectively.

The functions of the Bureau of the Mint are fully prescribed by the Revised Statutes and further indicated by special provisions of subsequent appropriation acts, such, for instance, as relate to the collection of statistics of the production of the precious metals of the United States.

The present is the thirteenth annual report under the provisions still in force.

I have the honor to invite attention to the expediency of composing and maintaining the official and clerical staff of the Bureau with special reference to its peculiar requirements. These requirements are far more exacting than in many other divisions of the Department. Not only is the labor exacted at the hands of the officers and clerks of the Bureau, unremitting, but its proper execution demands the exercise of more than ordinary arithmetical and even mathematical attainments, together with more or less familiarity with matters connected with the technical

operations of the mints and assay offices. Such requirements are over and above those ordinarily imposed upon the keeping of extended and intricate records and book-accounts.

Among the more important trusts confided to the officers of the Bureau should be considered the requirements of counts, or of examinations and settlements, at the several mints and assay offices, on behalf of this Bureau, at the close of each fiscal year and on occasions of change in their bonded fiduciary officers.

I am, therefore, led to recommend that assignments and appointments in the counting-rooms of this Bureau, under the provisions of Section 345 of the Revised Statutes, should be made with reference to the expediency of permanent employment on the part of all, and that promotions be available in the Bureau itself rather than sought outside of it. Such an understanding of the special requirements of this Bureau, within the Department, and also on the part of those who accept service in it, will go far to prevent the depletion of its roll of skilled officers and accountants by detail or transfer, as well as to insure a continued availability of a sufficient number of men properly qualified for its various kinds of service in the way both of inside and outside work.

STORAGE OF BULLION AND COIN IN MINTS AND ASSAY OFFICES.

The mints of the United States were never designed to be repositories either of large stocks of bullion or of coin. This is indicated by the small capacity and number of their original vaults. The best of these in the Mint at Philadelphia are very primitive in design and in safety appliances. Indeed, all of the institutions, as far as I am informed, with the exception of the Mint at San Francisco, are supplied with vaults the security of which mainly depends upon the integrity and efficiency of guards and patrols by night, and upon the presence of officers and employes by day.

But, as a matter of fact, still further dependence is placed on the legal preservation of public order and the efficiency of local police. Confidence in such personal, as distinguished from structural, means of security seems happily to have suffered no relax from serious disturbances of public order. Yet it may well be asked should even this long immunity from popular violence be accepted as a guaranty against the possibility of any future occurrence of the kind in large cities like New York, Philadelphia, and New Orleans? Or should indeed such immunity in the past serve as a justification on the part of the Government for not exhausting all practicable structural means for the safe custody in the mints not only of their regular store, but also of coin, for which the Treasury and Sub-treasuries at present offer but a scant asylum?

The demand upon the mints for facilities for the storage and safe custody of bullion and coin becomes more and more urgent as their

available capacity becomes taxed through the accumulation, especially of coin, of which the Treasury and Sub-treasuries of the United States are unable to relieve these institutions, through similar exigencies on their own part, or through considerations of expense attending every movement of specie.

Regarding the mints and assay offices in their true character as manufacturing establishments, and, on the other hand, the Sub-treasuries as the proper repositories of the finished product of the mints, there seems to be no reason, except that of absolute necessity, for continuing to charge the several mints with the custody of specie over and above what is necessary for the prompt payment of depositors, as provided by Section 3545 of the Revised Statutes. Again, as a matter of fact the vault capacity of the several mints has been provided only within limits apportioned, first, to the storage of stocks of bullion, small in amount as compared with such stocks as are now carried under the special requirements for the coinage of the standard silver dollar; and, second, to relatively small stocks of coin. Especially is this the case since the action of the department in dividing the coinage of the standard silver dollars between the two eastern mints.

As the storage and safe custody of coin for obvious reasons call for the greatest possible degree of security, preference is given to the stock of coin, and only secondary consideration to that of silver bullion. This is of so bulky a character as sometimes to be left unduly exposed. At the Mint at Philadelphia thefts of fine bars have occurred, as above reported, on two separate occasions during the last fiscal year, through want of sufficient protection.

The lack of ample security at the mints under the necessity of make-shifts to provide even a tolerably safe storage, becomes a source of great anxiety to the officers in charge, the requirements of whose original trusts are seen to be greatly exceeded by the additional responsibility as custodians of vast sums of public moneys. When, too, it is remembered that the vaults provisionally arranged to meet the present emergency for the storage of coin are far from what they should be as such repositories, the accountability of the officers in the mints becomes one which in strict justice should not be imposed. Some of the provisional vaults, which I have personally examined, in the most active mint in the country, are scarcely more than closets or ordinary cellars opening into workshops, thoroughfares, and dark recesses, and depending more on neighboring traffic for security than on any structural security of their own.*

* Since this report was put in press Superintendent Fox has reported that the only vault in the mint with a combination lock was on the 21st of October filled to repletion with coin consisting mainly of standard silver dollars, even to the filling up of its passages.

Relief, however, was then daily expected from the completion of the work of preparing for the reception of silver specie—two empty vaults connecting with the vacant apartments originally designed for occupation by the Sub-treasury at Philadelphia in

The vaults of the Assay Office at New York, while not severely taxed for the storage of silver bullion, are also far from what they should be under the requirements of its business to keep on hand very large amounts of gold bullion, in the form of stamped ingots.

The following statement exhibits the stock of bullion and coin on hand at the several mints and assay offices of the United States at close of business, September 30, 1885, the coin being held subject to transfer on the order of the Secretary of the Treasury :

STATEMENT OF BULLION AND COIN IN THE VAULTS OF THE COIN-AGE MINTS AND ASSAY OFFICE AT NEW YORK SEPTEMBER 30, 1885.

Institutions.	Gold Bullion.	Silver Bullion.	Gold Coin.	Silver Coin.	Total.
Philadelphia	\$26, 074, 281 64	\$1, 294, 076 64	\$2, 081, 574 00	\$15, 374, 610 95	\$44, 824, 543 23
San Francisco.....	1, 995, 154 79	126, 220 19	2, 714, 700 00	29, 448, 460 23	34, 284, 535 21
Carson	936, 133 61	647, 893 92	15, 120 00	25, 127 76	1, 624, 275 29
New Orleans	389, 939 28	1, 341, 179 70	21, 990 00	4, 042, 165 62	5, 795, 274 60
New York	42, 075, 814 07	1, 158, 686 79	3, 431 98	1, 684 28	43, 239, 617 12
Total	71, 471, 323 39	4, 568, 057 24	4, 836, 815 98	48, 892, 048 84	129, 768, 245 45

STATEMENT OF GENERAL EXPENSES.

I have already taken occasion incidentally to refer to what I understand to be a laxity in the observance, at some of the mints and assay offices of the United States, of certain provisions of section 3504 of the Revised Statutes, so far at least as relate to some of the details of a monthly statement of the ordinary expenses of the mint or assay office on the part of the superintendent, by way of "regular and faithful accounts of his transactions with the other officers of the mint and the depositors."

One notable exception has already been cited—namely, the Mint at San Francisco, the books of whose general department are kept upon a plan quite as thorough as the system of bullion and coin accounts prescribed by this Bureau, and common to all the institutions under its charge.

In order to meet what was considered to be an important requirement toward a business-like conduct of the institutions reporting to this Bureau, and to promote uniformity of method in accounts rendered, the

the new United States (Post-office) building of that city. At the instance of the Department these vaults have been supplied with time-locks and metallic lattice work, and consigned to use by the Superintendent of the Mint at Philadelphia for the storage of silver coins, in excess of what can be kept at the mint, and the delivery of which to the Treasury or Sub-treasury has not yet been called for.

The anomaly is thus presented that, after passing out of its immediate custody, beyond the walls of the mint, the output of the mint must, for some time to come, remain in the care of that institution. As no other appropriation is available, the expense of police and watch will have to be defrayed out of the regular appropriations of the Mint at Philadelphia, the cost of transportation only between the mint and the vaults referred to being payable out of the Silver Profit Fund.

following circular dated August 20, 1885, was addressed to the superintendents of the several mints and the Assay Office at New York, with such modifications as should apply to the special business of each, *mutatis mutandis*:

"In case you have not a similar system of accounts, you are requested to open separate accounts with each of the departments of your Mint, beginning with the present fiscal year. This division of accounts is intended to show, in detail, the actual debits and credits in each department, and to be closed at the end of the year.

"Unless you wish to subdivide your accounts still further, the division will be as follows: General Department, Melter and Refiner's Department, Assayer's Department, Coiner's Department, Engraver's Department, and Mechanical Department.

"The work of the Mechanical Department should be charged up to the several departments in which performed.

"Hereafter the cost of dies furnished by the Philadelphia Mint will be charged to the several Mints receiving them, and credited to the Philadelphia Mint, at actual cost, upon vouchers approved at this Bureau."

CONTRACTS FOR MACHINERY AND SUPPLIES.

My attention has also been called to a similar lack of uniform observance, on the part of at least one of the principal institutions under the charge of this Bureau, of that requirement of the Revised Statutes (viz, Sections 3709-10) calling for advertisement for proposals for supplies of different kinds. (Instructions and Regulations in relation to the transaction of business at the Mints and Assay Offices of the United States, 1881, p. 19, sections 1, 2, 5.)

I have deemed it my duty to address to you a letter of even date reporting specific transactions of the nature above referred to with a single firm and its successors, together with other transactions involving the employment of mechanics and workmen on the pay-roll of the same firm, in place of regular workmen in the mechanical department of the mint, and to a considerable extent at higher rates of wages.

EXPENDITURES AT THE SEVERAL MINTS AND ASSAY OFFICES.

A reduction of force was made in the Mint at Philadelphia on the 30th of April last, which resulted in a saving of about \$23,000 per annum. It has since become necessary to fill by appointment some of the vacancies created by this reduction. Especially was this the case in the Coiner's department, the working force of which was found by the Superintendent to be inadequate to the work to be performed. This additional force was rendered necessary by the fact that it was deemed by the Department expedient to cause the monthly coinage of standard dollars, required by law, to be executed at this mint and that at New Orleans.

A considerable increase in the adjusting force was made by temporary appointments.

At New Orleans no reduction of force or expenditures has as yet been made. Nearly one-third of the entire coinage of standard silver dol-

lars has been executed at this mint during the past three months. A few additional adjusters have been employed in consequence.

The result of the division of the coinage of standard dollars between the mints at Philadelphia and New Orleans has been to largely reduce expenditures at the other coinage mints.

Coinage has been entirely suspended at the Mint at Carson and all clerks and operatives in the Assayer's, Melter and Refiner's and Coiner's departments, have been discharged. In the General department only one deposit-melter, one messenger and seven watchmen are now borne upon the pay-roll of workmen.

Of the officers and salaried clerks the newly-appointed Coiner has been suspended, (without prejudice.) The Assistant Coiner and Abstract Clerk have been removed, and the office of Register of Deposits is vacant owing to failure upon the part of the appointee to qualify. Since the suspension of coinage in February last, all the coin, except some \$18,000, in standard dollars, has been transferred, and the removal of the bullion on hand is now in progress. But little business has been done at this mint during the past three months, the aggregate of the deposits amounting to only 500 ounces in gold and some 700 ounces in silver.

The saving effected at the Mint at San Francisco during the current fiscal year, amounts to an annual decrease of \$35,000. This is the second considerable reduction of force made at this mint during the past six months. The first reduction, made on the 31st of May, chiefly on account of workmen, amounted to some \$150 per day, or an aggregate of about \$47,000 per annum. Other changes from deaths and resignations will probably swell the aggregate of reduction at this mint to over \$85,000. The coinage of the Mint at San Francisco is at present confined to gold alone. This accounts for the heavy reduction in its working force without detriment to the service.

In the Assay Office at New York, the Mint at Denver and the other smaller institutions, the rate of expenditures continues about the same as during the previous fiscal year.

The savings effected at the San Francisco and Carson mints will go far to offset the deficiencies that are likely to occur at the Philadelphia and New Orleans mints by reason of the allotment of the entire coinage of standard silver dollars to these two institutions.

It is deemed proper in this connection to mention the fact that the current year's business of the mints and assay offices has been nearly equal to that of the last, during which it was found necessary to supplement the regular appropriations for the service by advances amounting to about \$160,000, made from the indefinite appropriation contained in the coinage act of February 28, 1878. Should it become necessary during the latter portion of this fiscal year to draw upon the same appropriation to meet the unusual expenses incurred at Philadelphia and

New Orleans, it is to be expected that the amount so required will be less than the reductions above indicated.

MONETARY STATISTICS OF FOREIGN COUNTRIES.

Very full and valuable information has been received, through the Department of State, from the representatives of this government abroad, in relation to the monetary affairs of the countries to which they are accredited. This information, together with the interrogatories prepared by the Director of the Mint and forwarded through the Department of State, will be found in full in the Appendix.* A brief summary of the more important contents of these papers is herewith presented.

GREAT BRITAIN AND IRELAND.

Minister Lowell, under date of April 1, 1885, transmits a communication from Mr. Fremantle, the Deputy Master of the mint of Great Britain, containing replies to the inquiries contained in the circular of the Secretary of the Treasury.

Description:	Value.	Value in U. S. money.
Gold coinage.....	£2,324,015	\$11,309,819
Silver coinage.....	658,548	3,204,824
Imports, gold.....	10,870,000	52,898,855
Exports, gold.....	11,725,000	57,059,712
Net loss, gold.....	855,000	4,160,857
Imports, silver.....	9,535,000	46,402,077
Exports, silver.....	9,720,000	47,302,380
Net loss, silver.....	185,000	900,303

The amount of gold coin in circulation and in banks at the end of 1884 was estimated to have been £123,309,000 (\$600,083,248), and of silver £19,877,000 (\$96,731,420). The amount of bank-notes outstanding at the same date was £40,924,713 (\$199,160,115).

Mr. Fremantle states that throughout Great Britain gold and silver coin and bank-notes are taken in business transactions at par.

FRANCE.

Hon. Levi P. Morton, under date of March 9, 1885, furnishes a statement from the French minister of finance containing the information desired by this Government.

The only coinage executed at the French mints during the year 1884 was 120,000 silver piasters for the colony of Cochin China.

* The matter here referred to is omitted for want of space, but it may be found in the separate volumes of the Director's report.

The imports and exports were as follows :

	Coin.		Bullion.	
	<i>Francs.</i>		<i>Francs.</i>	
Imports, gold.....	69,069,306	\$13,330,376	58,354,997	\$11,262,514
Exports, gold.....	71,515,596	13,802,510	10,276,962	1,983,453
Loss.....	2,446,290	472,134		
Gain.....			48,078,035	9,279,061
Imports, silver.....	79,522,523	15,347,846	21,709,127	4,189,861
Exports, silver.....	35,071,912	6,768,879	11,243,202	2,169,937
Gain.....	44,450,611	8,578,967	10,465,925	2,019,924

The Minister states that the production of silver from argentiferous lead during the year 1883 was about 6.356 kilograms.

The cash in the Bank of France, which includes all funds belonging to the Treasury, was on Dec. 31, 1884, as follows:

Description.	Francs.	U. S. money.
Gold.....	1,001,418,960	193,273,859
Silver.....	1,028,389,477	198,479,169
Total.....	2,029,808,437	391,753,028

The notes of the Bank of France outstanding for the same date were 2,977,591,695 francs (\$574,675,197). The Minister states that gold and silver coins of five francs are taken at par by the government and in ordinary transactions, but that silver coins of smaller denominations are legal tender only to the extent of fifty francs. The paper issue of the Bank of France is legal tender and redeemable at sight.

BELGIUM.

Hon. Nicholas Fish, Minister to Belgium, forwards under date of 23d March, 1885, a paper from Prince de Caraman, Belgian Minister of Foreign Affairs, relative to the coinage and circulation of that Kingdom, and one under date of July 6, 1885, in relation to the imports and exports. No coinage was executed. The importation of gold coin was 1461 kilograms, (\$970,980); exportation 733, (\$487,151). Importation of gold jewelry and plate, 1,393,814 francs, (\$269,006); exportation, 40,380 francs, (\$7,793). Unmanufactured silver imported 167,499 kilograms, (\$6,961,258); exported 5,845 kilograms, (\$242,918). Silver coin imported 119 kilograms, (\$4,945); exported 42,549 kilograms, (\$604,656). Silver jewelry and plate imported 1,073,115 francs, (\$207,111); exported 69,422 francs, (\$13,398).

There are no gold or silver mines in Belgium. The gold coin in the National Bank at the close of the year 1884 was 57,823,630 francs; (\$11,159,960); silver coin 26,737,000 francs, (\$5,160,241).

These amounts include the amount in the Treasury, as the National Bank fulfils the functions of a national treasury. The paper circulation consists of notes of the National Bank, which amount to 464,360 francs, (\$89,621). The Minister states that gold and silver coins and the notes of the National Bank are interchangeable at par.

SWITZERLAND.

Hon. M. J. Cramer, Minister to Switzerland reports, under date of February 21, 1885, the information called for by the Secretary of the Treasury. The import of gold bullion he states to have been for the year 1884, 3,800 pounds and the export 200, a net gain of 3,600 pounds. The import of silver bullion he states to have been 69,800 pounds and the export 18,700, a net gain of 51,100 pounds.

The circulation and money in banks and in the Treasury at the close of the year 1884 is stated to have been as follows: In the Treasury, gold, 854,685 francs (\$164,954); silver, 626,005 francs (\$120,818); in banks, gold, 46,883,120 francs (\$9,048,442); in silver, 25,846,110 francs (\$4,988,299). The bank notes in circulation amounted to 129,328,000 francs (\$24,960,304). The Minister states that the gold and silver coin of the states in the Latin Union are received at par as well as the bank notes issued by the banks authorized by law to emit notes throughout Switzerland.

GREECE.

Mr. De Witt P. Reiley, Consul at Athens states under date of June 25, 1885, that no mint exists in Greece.

ITALY.

The following replies have been received to the inquiries made by the Secretary of the Treasury in regard to the monetary affairs of Italy.

1884.	Liras.	U.S. money.
Coinage, gold.....	10,994,580	\$2,121,953
Imports, gold coin.....	16,107,600	3,108,766
Imports, gold bullion.....	4,321,200	833,991
Total.....	20,428,800	3,942,757
Exports, gold coin.....	11,609,500	2,240,633
Exports, gold bullion.....	158,600	30,609
Total.....	11,768,100	2,271,242
Gain.....	8,660,700	1,671,515
Imports, silver coin.....	4,558,200	879,732
Imports, silver bars.....	1,098,400	211,991
Total.....	5,656,600	1,091,723
Exports, silver coin.....	13,720,800	2,648,114
Exports, silver bars.....	5,521,325	1,065,615
Total.....	19,242,125	3,713,729
Net loss to the government.....	13,585,525	2,622,006

SPAIN.

Mr. Dwight T. Reed, Chargé d'Affairs to Spain, forwards under date of April 13, 1885, the answers from the Minister of Finance of Spain to the interrogatories of the Secretary of the Treasury.

The coinage during the year 1884 was, gold 25,818,675 pesetas (\$4,983,004), and silver 34,916,949 pesetas (\$6,788,971).

The import of gold coin was 1,053,233 pesetas (\$203,273); gold bullion, 19,132,500 (\$3,692,572): a total of 20,185,733 pesetas (\$3,895,846).

The export of gold coin was 243,109 pesetas (\$46,920); gold bullion, 1,874,880, (\$361,851): a total of 2,117,989, (\$408,771), and net gain in gold of 18,067,744 pesetas (\$3,487,074).

The imports of silver were, coin, 13,392,493 (\$2,584,751); bullion, 1,593,020 (\$307,452): a total of 14,985,513 pesetas (\$2,892,204).

The exports were, coin, 519,057 (\$100,178); bullion, 1,755,722 (\$338,854): a total of 2,274,779 pesetas (\$439,032), being a net gain in silver of 12,710 734 (\$2,453,171).

The value of the silver, including silver-lead, produced by the mines during the year was 767,594 pesetas (\$148,145). In regard to the circulation, the Minister states that the gold in the Treasury was 1,302,663 pesetas (\$251,413), and in the Bank of Spain 40,487,900 pesetas (\$7,814,164). Silver in the Treasury 6,747,743 pesetas (\$1,302,314); in the Bank of Spain 24,546,832 (\$4,737,538). The amount of gold and silver in active circulation is not known.

Gold and silver coin and notes of the Bank of Spain are taken at par.

PORTUGAL.

Hon. Lewis Richmond, Consul-General at Lisbon, under date of April 10, 1885, forwards a report of the Director of the Mint relative to the coinage of Portugal. The amount of gold coined during the year 1884 by the Portugal Mint was 173,000 milreis (\$186,840).

GERMANY.

Minister Kasson forwards under date of April 27, 1885, a communication from the Minister of Foreign Affairs of the German Empire, giving the information called for by the Circular of the Secretary of the Treasury, except in regard to the imports and exports, which statement is forwarded under date of May 11, 1885, by Mr. Chapman Coleman, Secretary of Legation.

The coinage of the German Mints during the calendar year 1884 was, gold, 57,661,740 marks (\$13,723,494); silver, 483,336 marks (\$114,319).

The import of gold coin was, 4,407 kilograms (\$2,928,892), and of gold bullion 2,649 kilograms (\$1,760,525), making a total of 7,056 kilograms (\$4,689,417).

The export of gold coin was, 8,340 kilograms (\$5,542,764), and of gold bullion 3,434 kilograms (\$2,282,236), making a total of 11,774 kilograms (\$7,825,000), a net loss by export of 4,718 kilograms (\$3,135,582).

The imports of silver coin were 5,648 kilograms (\$234,730), and of

silver bullion 33,088 kilograms (\$1,375,137), making a total of 38,736 kilograms (\$1,609,868).

The exports of silver coin were 3,673 kilograms (\$152,649), and of silver bullion 104,491 kilograms (\$4,342,646), making a total of 108,164 kilograms (\$4,495,295): a net loss by export of 69,428 kilograms (\$2,885,427).

The product of the mines was, gold, 555 kilograms (\$368,853); silver, 248,115 kilograms, (\$10,311,659). The Imperial gold coinage at the close of the calendar year, 1884, amounted to 1,992,016,605 marks (\$474,099,951) of which 120,000,000 marks (\$28,560,000) were held as a war fund, and 1,129,135 marks (\$268,734) had been withdrawn. Balance, supposed to be in active circulation. Imperial silver coinage to the same date amounted to 450,080,476 marks (\$107,119,153) of which 8,000,000 marks (\$1,904,000) had been withdrawn. Balance, supposed to be in active circulation. The amount of gold and silver in the Imperial and German note-banks at the close of 1884 amounted to 602,069,000 marks (\$143,292,422). Government notes in circulation 141,186,250 marks (\$33,602,327); bank notes 1,061,578,000 marks (\$252,655,564).

In business transactions paper and metallic money are received indiscriminately at par.

AUSTRIA-HUNGARY.

Hon. John M. Francis, Minister to Austria transmits five papers relative to the monetary affairs of that Empire. Under date of March 16th he forwards the information called for by the circular of the Secretary of the Treasury, and under date of April 8th similar information in regard to Hungary.

The coinage at the Mint at Vienna during the calendar year 1884 was as follows:

	Florins.	United States money.
Gold	2,582,936	\$1,244,975 15
Silver Trade Coins	3,110,649	1,222,485 05.7
Legal Silver coins	4,477,717	1,759,742 78.1
Fractional Pieces	1,038,004	407,935 57.2
Total Coinage	11,209,306	4,635,138 55

The coinage of the Mint at Kremnitz for the same year was as follows:

	Florins.	United States money.
Gold	2,518,707	\$1,214,016 77
Legal Silver Coins	1,721,725	676,687 92
Total	4,240,432	1,890,654 69

<i>PRODUCTION OF AUSTRIA AND HUNGARY.</i>		
December 31, 1884.	Kilograms.	Value in United States money.
<i>AUSTRIA.</i>		
Gold	14	\$9, 304
Silver	35, 000	1, 454, 600
<i>HUNGARY.</i>		
Gold	1, 644, 716	109, 307, 825
Silver	14, 424, 239	59, 947, 137

The amount in the Treasury was:

December 31, 1884.	Florins.	United States money.
Gold	2, 443, 755	\$1, 177, 890
Silver	9, 997, 293	3, 928, 936

The amount in the Austro-Hungarian Bank was:

December 31, 1884.	Florins.	United States money.
Gold	78, 822, 133	\$37, 992, 568
Silver	126, 568, 175	49, 741, 293

The active circulation of gold is not known; of silver, supposed to be between thirty and forty million florins.

<i>PAPER CIRCULATION ON DECEMBER 31, 1884.</i>		
	Florins.	U. S. money.
Government issue	354, 228, 072	\$139, 211, 632
Bank notes	375, 725, 030	147, 659, 937

These notes are at par with silver. Gold is used for trade purposes and only on special agreement. At the close of the year 1884 it was at a premium of 22 per cent. over paper and silver.

DENMARK.

Hon. Wickham Hoffman forwards, under date of March 19, 1885, a communication from the Danish Minister of Foreign Affairs, giving the statistics requested by the Secretary of the Treasury in relation to the monetary affairs of the Danish Kingdom.

No coinage was executed in Denmark during the year 1884.

The imports of gold amounted to about 5,000,000 crowns (\$1,340,000),

and the exports to about 3,000,000 (\$804,000): a net gain of 2,000,000 crowns (\$536,000). The imports and exports of silver were insignificant.

The gold in bank amounted to about 26,000,000 crowns (\$6,968,000), and in active circulation to 3,000,000 crowns (\$804,000).

The silver in bank amounted to 4,000,000 crowns (\$1,072,000), and in circulation to about 14,000,000 crowns (\$3,752,000). The notes of the National Bank outstanding amounted to 73,000,000 crowns (\$19,564,000).

The minister states that gold and silver coin as well as the notes of the National Bank are taken at par.

SWEDEN AND NORWAY.

Information has been received from the Secretary of Foreign Affairs of the Swedish and Norwegian Government, in reply to the circular of the Secretary of the Treasury. No coinage of gold or silver was executed at the Norwegian Mint during the year. At the Swedish Mint gold was coined of the value of 3,815,000 crowns (\$1,022,420), and silver of the value of 537,767 crowns (\$144,121).

The value of the imports of gold and silver into Norway during the year was 344,600 crowns (\$92,352). The exports amounted to 803,000 crowns (\$215,204). Into Sweden the imports were, gold coin, 2,463,105 crowns (\$660,112); gold bars, 1,051 kilograms (\$698,494); silver coin, 446,157 crowns (\$119,570), and silver bullion, 439 kilograms (\$291,759). The exports were, of gold coin, 23,500 crowns (\$62,980); of silver, none.

The production of the mines of Sweden was, gold, 19 kilograms; silver, 1,816 kilograms. The production of Norway was, 6,387 kilograms of silver. The amount of bullion and coin in the Bank of Norway at the end of the year 1884 was, gold, 23,256,080 crowns; silver, 147,000 crowns, and in the state treasury, silver 470,380 crowns. The amount of silver in active circulation in Norway was supposed to be 4,416,551 crowns; the amount of gold was less than the silver. The outstanding bank notes of the Bank of Norway amounted to 38,983,500 crowns.

In Sweden at the close of 1884 the amount of gold in the banks and the treasury was, 21,860,479 crowns, and of silver, 3,298,277 crowns. The amount of gold in active circulation outside of banks was supposed to be about 5,500,000 crowns of gold and 13,000,000 crowns of silver. The notes of the Bank of Sweden, outstanding at the end of 1884, amounted to 90,381,574 crowns. In both of these countries silver is subsidiary and legal tender to the extent of 10 crowns.

NETHERLANDS.

Hon. William L. Dayton, Minister Resident to The Hague, reports under date of April 27, the response of the Minister of Foreign Affairs of that kingdom to the questions propounded by the Secretary of the Treasury.

The coinage during the year 1884 was 455,000 silver florins (\$182,910). The import of gold coin was 3,210,664 florins (\$1,290,686), and the ex-

port 393,400 florins (\$158,146): a net gain in gold coin of 2,817,264 florins (\$1,132,540). The import of gold bullion was 10,672,162 florins (\$4,290,209) and the export 1,648,500 (\$662,697): a net gain to the country of 9,023,662 (\$3,627,512).

In silver, the imports of coin were 1,161,528 florins (\$466,934) and the exports 1,052,325 florins (\$423,034): a net gain of 109,203 florins (\$43,900) and the imports of silver bullion 548,308 florins (\$220,419); no exports: a gain of 548,308 florins (\$220,419).

The gold coin in the Bank of Netherlands including the amount in the Treasury, was on the 27th of December, 1884, 19,719,340 florins (\$7,927,174). The amount in circulation was estimated to be very small. At the same date the silver coin in the Bank, including the Treasury, amounted to 93,656,763 florins (\$37,650,018). The Minister states that the amount of silver pieces in circulation cannot be readily estimated. At the close of the year 1884, the value of the paper money issued by the government, in circulation, was 9,666,320 florins (\$3,885,860) and that issued by the banks 193,508,095 florins (\$77,790,254). Coin and paper money have the same value in circulation.

RUSSIA.

The gold coinage of Russia during the year was 24,119,038 roubles and the silver coinage 1,605,009 roubles, a large portion being fractional coin.

<i>Imports and exports.</i>		
Imports:		Roubles.
Gold bars	497,227	
Gold coin	2,031,711	
Silver bars	2,418,645	
Silver coin	910,359	
Exports:		
Gold coin	2,496,248	
Silver bars	64,884	
Silver coin	1,361,428	

The product of the mines of Russia in 1884 was gold, 2009 poods, silver 570 poods. About 1st January 1885, the gold in the Treasury was 7,408,842 roubles. Silver in the treasuries amounted to 8,076,601 roubles, in the Bank belonging to the Government 2,914,733 roubles. The amount of paper money outstanding was 1,073,710,258 roubles.

EGYPT.

A very interesting paper has been forwarded from Cairo, Egypt, under date of May 19, 1885, by Mr. N. D. Comanos, Acting Consul General of this country, in relation to the public debts of Egypt, and to the appointment of representatives from Russia and Germany as Commissioners of the Public Debt in addition to those now occupying that position, representing England, France, Austria-Hungary and Italy.

JAPAN.

Minister Bingham under date of June 19, 1885, forwards a paper from the Japanese Minister of Foreign Affairs, containing information in reply to the circular of the Secretary of the Treasury relative to the coinage production and use of the precious metals in the Japanese Empire.

The gold coined during the year 1884 was 569,415 yens and silver 3,599,912 yens.

The gold coin imported during the year was 1,156 yens and exported 1,252,109 yens, a net loss in gold coin of 1,250,953 yens. The gold bullion imported was 19,322 ounces, exported 8,439 ounces. In silver coin the imports amounted to 2,166,494 yens, and the exports to 2,925,721 yens.

The imports of silver bullion were 2,860,188 ounces, and the exports of the same 545,869 ounces.

The amount of gold produced from the government mines from the 1st of July, 1883, to the 30th of June, 1884, was gold, 4,703 ounces, silver 436,051 ounces; and from private mines during the calendar year 1883, gold 4,824 ounces, silver 318,285: a total of gold, 9,527 ounces, silver 754,336 ounces. The estimated amount of gold coin in circulation and in the Treasury and banks at the close of the year 1884 was—

	Yens.	United States money.
Gold coin in Treasury	9,668,405	.....
Gold coin in banks	650,145	.....
Gold coin in circulation	81,340,419	.....
Total	91,658,969	.....
Silver coin in Treasury	21,401,523	\$18,362,506,734
Silver coin in banks	7,571,119	6,496,020,102
Silver coin in circulation	23,524,426	20,183,957,508
Total	52,497,068	45,042,484,344

The paper money outstanding at the close of the same year was government notes 93,380,233 yens, bank notes 30,914,148 yens.

The Minister of Foreign Affairs states that in ordinary business transactions government and bank notes are taken at par with each other, but in transactions requiring the relative valuation of paper and metallic money, the former is received at the market value. The relative value during the year 1884, of gold to paper was 1 yen and 19 sen in paper to a yen of gold, and of silver 1 yen, 9 sen in paper to 1 yen in silver.

SANDWICH ISLANDS.

Hon. R. M. Daggett, Minister to the Sandwich Islands, forwards five interesting papers relative to the monetary affairs of those Islands. Under date of January 14th, 1885, he sends a communication in regard to

the decrease in the trade of the Islands and to the effect of the Hawaiian silver which was put into circulation in the business and trade of that country. Under date of February 14th, he forwards two communications, one containing replies to the circular of the Secretary of the Treasury, as well as one of the date of February 25th and one of February 28th, in relation to the redemption of certificates by the government, and to the trouble which has arisen from the introduction of the silver coinage into that country.

The coinage for the year 1884 (executed at the United States Mint at San Francisco) amounted to \$700,000. The imports of gold amounted to \$480,000 and the exports to \$91,000, a gain of \$389,000. The imports of silver coin amounted to \$700,360 including the coinage executed at the San Francisco Mint. The exports amounted to \$580,687.

There are no gold or silver mines in the Islands.

The estimated amount of gold in active circulation was \$250,000: in the Treasury \$325,000, in the banks \$175,000. Silver in circulation \$640,000; in the Treasury \$368,306; in the banks \$5,000. The government paper money outstanding at the close of the year was \$706,500.

United States gold coin is the standard of value. United States silver and Hawaiian silver coin are a legal tender to the extent of \$10. Hawaiian silver is taken at par with gold in retail transactions, but at a discount of from 5 to 10 per cent. in foreign exchange.

Mr. Daggett also incloses a copy of a law passed by the Hawaiian government relative to gold and silver coin.

MEXICO.

Minister Morgan forwards under date of March 2nd, 1885, a reply from Señor Mariscal, Minister of Foreign Affairs of the Mexican Republic, relative to the monetary affairs of that country. The information furnished is for the fiscal year ending June 30th, 1884. The coinage of gold was \$328,698, and of silver \$25,377,378. The imports of gold and silver are practically nothing. The exports during the year amounted to gold \$919,516, silver \$31,333,233, about \$25,000,000 of the latter being the Mexican coinage for the year.

The production of the mines is estimated to have been the amount exported and deposited for coinage, which was of gold, \$1,183,137, and of silver \$31,548,478. It is probable that the production was somewhat larger than this amount, as no estimate is made of the amount used in the arts, or of bullion held by private individuals.

The coin in bank (including \$47,141 in the Treasury) at the close of December, 1884, amounted to \$4,616,766; and the paper money outstanding of the National Monte de Piedad and of the Mexican National Bank amounted to \$5,432,069.

The minister states that in ordinary business transactions gold is received at a premium of from 12 to 15 per cent., and silver and bank notes payable at the National Bank of Mexico are received at par.

VENEZUELA.

Hon. Jehu Baker, Minister-resident and Consul General at Caracas, Venezuela forwards under date of 31st December, 1884, a statement in regard to the monetary matters of Venezuela.

Mr. Baker states the production of the mines during 1883 to have been, gold 16,216,914 bolivars (\$3,129,864), which was exported. He states the paper currency of the "Banco-Commercial" of Caracas to have been 2,000,000 bolivars (\$386,000)—not a legal tender.

The entire circulation of paper and metallic money is about \$12,000,000 or about \$5.50 *per capita*.

BRAZIL.

Minister Osborn forwards under date of May 25, 1885, an extract from the "Relataria da Fazenda" in relation to the Mint of Brazil, from which it appears that there was coined in 1881-'82, 46,719 milreis (\$25,508) in gold, and 18,305 milreis (\$9,994) in silver.

PERU.

Hon. Seth Ledyard Phelps, Minister to Peru, forwards under date of March 31, 1885, information obtained in regard to the finances of that Republic.

The coinage of silver during 1884 was 1,762,200 sols (\$1,400,949.) The production of the mines was gold, 150,000 sols (\$119,250); silver, 2,400,000 sols (\$1,908,000.) The gold coin in the banks was 30,000 sols (\$23,850)—none in circulation and none in the Treasury. The silver in circulation was 1,000,000 sols (\$795,000), in banks 500,000 sols (\$397,500) and in the Treasury 3,479 sols (\$2,765). The amount of paper currency outstanding was 106,000,000 sols (\$84,270,000).

The silver sol, he states to be the unit of value interchangeable with paper at from 15 to 16 sols paper to one silver. He states that United States \$20-gold pieces are exchangeable for silver at the rate or 25 to 26.60, and English sovereigns at from 6 to 6.60.

BOLIVIA.

Hon. Richard Gibbs, Minister Resident and Consul-general at La Paz, Bolivia, forwards under date of February 19th, 1885, a communication as to the financial affairs of that Republic. Mr. Gibbs states that the obligations of the nation have increased while the income has decreased. The circulation of the banks has increased 784,000 bolivianos (\$623,280) during the year, while the specie has fallen 376,000 bolivianos (\$298,920), the amount of specie in bank at the close of December, 1884, being 402,219 bolivianos (\$319,764.) The loans of the banks had increased 1,235,000 bolivianos (\$981,825) while the deposits had decreased about 40,000 bolivianos (\$31,800.)

The Minister also states that the emission of nickel money by the government in five and ten cent pieces has been recalled, very much to the discomfort of the people.

URUGUAY.

A communication has been received from Mr. W. Williams, United States consul at Montevideo, in reply to the inquiries propounded by the Secretary of the Treasury in his circular letter. Mr. Williams states the imports of gold coin into Uruguay during the calendar year 1884, to have been \$7,003,198, and the exports \$8,139,378: a net loss to the country of \$1,136,180. He states the gold coin in the banks at the end of the year to have been \$5,572,231, and in circulation \$6,000,000: a total in the country of \$11,572,231. The silver coin in circulation was \$2,000,000. No account was kept of the amount in bank or Treasury. The paper currency and coin of government issue outstanding was \$1,505,960, and the bank issue \$4,089,450.

Mr. Williams also states that gold and silver coin and bank-notes are received at par in business transactions; that government notes are not a legal tender; and that silver is a legal tender to the extent of ten dollars.

He also states that the discount on government notes is about fifty per cent.

KOREA.

Mr. George C. Foulk, ensign in the United States Navy and chargé d'affaires *ad interim* at the Kingdom of Korea, reports under date of April 30th, 1885, the information called for by the circular of the Secretary of the Treasury. He states that mining is carried on secretly by the Government and that the production is not ascertainable. The exports of gold dust amounted to about \$500,000 during the year. He states that gold and silver coin are not used by Koreans except in trade with foreigners. Foreign expenditures are divided between gold dust, nuggets, silver bars, and ox-hides. The principal money in domestic trade consists of copper puc.

WORLD'S PRODUCTION OF GOLD AND SILVER.

From information contained in the communications received from the representatives of the United States in foreign countries and from other reliable sources, I have revised the estimate of the production of gold and silver in the various countries of the world for the calendar years 1882 and 1883, published in the last annual report of the Director of the Mint. I have prepared also an estimate of the production for the calendar year 1884, which, together with the revised estimates mentioned, will be found in the Appendix.

The estimated production of gold in the world during the year 1884 was in round numbers \$95,000,000; and in silver, calculated in most cases at its coining value, \$115,000,000. This is an increase of about \$1,000,000 over the production of 1883 in gold, and a falling off of about the same amount in silver; but is a reduction of \$4,500,000 in gold from the calendar year 1882, and an increase of about an equal amount in silver. The estimates are official in all cases, except where otherwise stated. In such cases the foot-notes explain fully the basis of the estimate.

COINAGES OF THE WORLD.

So far as advices have been received, coinages were executed during the calendar year 1884, in 18 countries of the world, amounting in round numbers to \$99,500,000 in gold and \$90,000,000 in silver. As heretofore the United States has been the largest coiner of both metals. The coinage of gold by Australia was only \$1,800,000 less than that of the United States. The gold coinage of Russia amounted to \$19,840,540—within \$4,000,000 of that of the United States. Germany coined nearly \$14,000,000, and Great Britain over \$11,000,000.

In the coinage of silver, Mexico is but little behind the United States, having coined \$25,000,000 as against \$28,000,000 by this Government. The silver coinage of India was \$13,800,000—a large decline from the coinages of recent years of that country—and of Spain nearly \$7,000,000.

I am, very respectfully, yours,

JAMES P. KIMBALL,

Director.

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- XXVI. Consumption of silver in coinage, &c., during fiscal year.
- XXVII. Consumption of silver in coinage and wastage, by mints, during fiscal year.
- XXVIII. Monthly price of silver during fiscal year.
- XXIX. Monthly price of silver during calendar year.
- XXX. Seignorage on coinage of silver and disposition of same during fiscal year.
- XXXI. Expenditures from silver profit fund for distribution of silver coins during fiscal year.

- XXXII. Storage space required for gold and silver coin.
- XXXIII. Cost of coinage during fiscal years 1884 and 1885.
- XXXIV. Weight, fineness, diameter, and thickness of United States coins.
- XXXV. Letter of assayer, Mint Bureau, transmitting tables of assays.
- a XXXV. Gold coins of several degrees of fineness and percentage of the whole number assayed.
- b XXXV. Silver coins of several degrees of fineness and percentage of the whole number assayed.
- c XXXV. Gold coins and fineness of each assayed at the annual assay, and monthly at the Mint Bureau.
- d XXXV. Silver coins and fineness of each assayed at the annual assay, and monthly at the Mint Bureau.
- XXXVI. Consumption of United States bars in the arts and manufactures during fiscal year.
- XXXVII. Value of foreign coins.
- XXXVIII. Coinage from organization of mints to close of fiscal year.
- XXXIX. Deposits of gold and silver of domestic production from organization of mints to close of fiscal year.
- XL. Deposits of gold and silver of domestic production from organization of mints to December 31, 1884.
- XLI. Imports and exports of gold and silver during fiscal year.
- XLII. Imports and exports of gold and silver during calendar year 1884.
- XLIII. Imports of gold and silver at New Orleans during fiscal year.
- XLIV. Imports and exports of gold and silver at San Francisco during calendar year 1884.
- XLV. World's production of gold and silver.
- XLVI. Coinage of various countries.
- XLVII. Charges on deposits at the coinage mints and New York assay office.
- XLVIII. Charges on deposits at assay offices other than New York.
- XLIX. Act authorizing coinage of standard silver dollars.
- L. Comparative table of coins.

I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production).....	<i>Standard ozs.</i> 13, 662. 914	<i>Standard ozs.</i> 1, 029, 577. 250	<i>Standard ozs.</i> 80, 929. 507	<i>Standard ozs.</i>
United States coin	5, 082. 603	82. 729	.....	1, 143. 145
Foreign bullion	3, 077. 095	16, 618. 739	.....	570. 049
Foreign coin	262. 101	69, 165. 403	.....	1, 275. 363
Jewelers' bars, old plate, &c	34, 445. 180	1, 171. 970	.....	2, 514. 670
Total	56, 529. 893	1, 116, 616. 091	80, 929. 507	5, 503. 227
Re-deposits:				
Fine bars	12, 784. 237	.....	.....	.....
Unparted bars	91, 632. 101	11. 132	.....	.....
Total Gold received and operated upon	160, 946. 231	1, 116, 627. 223	80, 929. 507	5, 503. 227
SILVER.				
United States bullion (domestic production).....	10, 556, 903. 43	3, 014, 960. 44	996, 120. 74	8, 340, 569. 52
United States coin	734, 309. 17	12, 327. 35	13. 91	4, 494. 04
Foreign bullion	332. 72	890, 160. 48	.....	97, 669. 69
Foreign coin	579, 959. 23	25, 198. 95	.....	247, 629. 87
Jewelers' bars, old plate, &c	121, 843. 15	4, 273. 59	.....	24, 568. 70
Total	11, 993, 347. 70	3, 946, 920. 81	996, 134. 65	8, 714, 931. 82
Re-deposits:				
Fine bars	883, 766. 47	27, 545. 22	.....	.....
Unparted bars	105, 528. 95	355. 75	.....	.....
Total Silver received and operated upon	12, 982, 643. 12	3, 974, 821. 78	996, 134. 65	8, 714, 931. 82
Gold and Silver deposits and purchases	12, 040, 877. 593	5, 063, 536. 901	1, 077, 064. 157	8, 720, 435. 047
Re-deposits:				
Gold	104, 416. 338	11. 132	.....	.....
Silver	989, 295. 42	27, 900. 97	.....	.....
Total Gold and Silver received and operated upon	13, 143, 589. 351	5, 091, 449. 003	1, 077, 064. 157	8, 720, 435. 047

BY WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
413,735.828	82,168.033	10,917.273	55,078.409	9,966.613	1,627.643	1,697,663.470
10,402.296	.....	.....	.....	1.112	767.206	17,479.091
582,851.195	.....	.....	.....	6.556	50.612	603,174.246
353,487.615	.....	.....	.....	.....	69.971	424,260.453
59,571.358	217.781	.....	.....	37.508	2,519.808	100,478.275
1,420,048.292	82,385.814	10,917.273	55,078.409	10,011.789	5,035.240	2,843,055.535
49,451.159	.....	.....	.....	.....	.....	62,235.396
52,114.979	812.525	.....	346.483	6.301	.....	144,953.521
1,521,644.430	83,198.339	10,917.273	55,424.892	10,018.090	5,035.240	3,050,244.452
4,717,985.87	19,922.07	2,372.29	64,854.68	882.85	310.52	27,714,882.41
2,917.43	.....	.....	.....	24.09	71.07	754,157.06
819,480.22	.....	.....	.....	.84	821.68	1,808,465.63
111,488.02	.....	.....	.....	8.75	.....	964,284.82
218,090.16	.....	.....	35.43	180.15	5,422.81	374,422.99
5,869,970.70	19,922.07	2,372.29	64,890.11	1,096.68	6,626.08	31,616,212.91
61,669.23	.....	.....	.....	.....	.....	972,980.92
31,354.83	.....	.....	476.08	.95	.....	137,716.56
5,962,994.76	19,922.07	2,372.29	65,366.19	1,097.63	6,626.08	32,726,910.39
7,290,018.992	102,307.884	13,289.563	119,968.519	11,108.469	11,661.320	34,459,268.445
101,596.138	812.525	.....	346.483	6.301	.....	207,188.917
93,024.06	.....	.....	476.08	.95	.....	1,110,697.48
7,484,639.190	103,120.409	13,289.563	121,791.082	11,115.719	11,661.320	35,777,154.842

II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production).....	\$254, 193 75	\$19, 154, 925 59	\$1, 505, 665 23	
United States coin	94, 560 05	1, 539 14		\$21, 267 81
Foreign bullion	57, 248 27	309, 185 85		10, 605 57
Foreign coin	4, 876 30	1, 286, 798 20		23, 727 70
Jewelers' bars, old plate, &c	640, 840 55	21, 804 08		46, 784 56
Total.....	1, 051, 718 92	20, 774, 252 86	1, 505, 665 23	102, 385 64
Re-deposits:				
Fine bars	237, 846 26			
Unparted bars	1, 704, 783 27	207 11		
Total Gold received and operated upon	2, 994, 348 45	20, 774, 459 97	1, 505, 665 23	102, 385 64
SILVER.				
United States bullion (domestic production).....	12, 284, 396 71	3, 508, 317 60	1, 159, 122 31	9, 705, 389 98
United States coin	854, 468 86	14, 344 54	16 18	5, 229 42
Foreign bullion	387 16	1, 035, 823 09		113, 652 00
Foreign coin	674, 861 64	29, 322 41		288, 151 12
Jewelers' bars, old plate, &c	141, 781 11	4, 972 91		28, 589 02
Total.....	13, 955, 895 48	4, 592, 780 55	1, 159, 138 49	10, 141, 011 54
Re-deposits:				
Fine bars	1, 028, 382 80	32, 052 62		
Unparted bars	122, 797 31	413 96		
Total Silver received and operated upon	15, 107, 075 59	4, 625, 247 13	1, 159, 138 49	10, 141, 011 54
Gold and Silver deposits and purchases.....	15, 007, 614 40	25, 367, 033 41	2, 664, 803 72	10, 243, 397 18
Re-deposits:				
Gold	1, 942, 629 53	207 11		
Silver	1, 151, 180 11	32, 466 58		
Total Gold and Silver received and operated upon	18, 101, 424 04	25, 399, 707 10	2, 664, 803 72	10, 243, 397 18

BY VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$7,697,410 75	\$1,528,707 59	\$203,112 06	\$1,024,714 58	\$185,425 36	\$30,281 73	\$31,584,436 64
193,531 09				20 68	14,292 20	325,210 97
10,843,743 17				121 97	941 62	11,221,846 45
6,576,513 78					1,301 79	7,893,217 77
1,108,304 32	4,051 75			697 82	46,880 18	1,869,363 26
26,419,503 11	1,532,759 34	203,112 06	1,024,714 58	186,265 83	93,697 52	52,894,075 09
920,021 55						1,157,867 81
970,139 14	15,116 75		6,446 20	117 23		2,696,809 70
28,309,663 80	1,547,876 09	203,112 06	1,031,160 78	186,383 06	93,697 52	56,748,752 60
5,490,019 92	23,182 04	2,760 48	75,467 26	1,027 31	361 33	32,250,044 94
3,394 84				28 03	82 71	877,564 58
953,576 98				98	956 14	2,104,396 35
129,731 51				10 18		1,122,076 86
253,788 12			41 23	209 63	6,310 17	435,692 19
6,830,511 37	23,182 04	2,760 48	75,508 49	1,276 13	7,710 35	36,789,774 92
71,760 55						1,132,195 97 °
36,485 62			553 99	1 10		160,251 98
6,938,757 54	23,182 04	2,760 48	76,062 48	1,277 23	7,710 35	38,082,222 87
33,250,014 48	1,555,941 38	205,872 54	1,100,223 07	187,541 96	101,407 87	89,683,850 01
1,890,160 69	15,116 75		6,446 20	117 23		3,854,677 51
108,246 17			553 99	1 10		1,292,447 95
35,248,421 34	1,571,058 13	205,872 54	1,107,223 26	187,660 29	101,407 87	94,830,975 47

III.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BULLION,

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
GOLD.				
United States bullion (domestic production).....	\$222,711 49	\$18,746,378 55	\$1,598,716 38	
United States coin	76,419 57	4,232 06		\$16,406 30
Foreign bullion	58,028 43	636,275 39		10,777 81
Foreign coin	7,646 71	1,233,411 62		11,851 86
Jewelers' bars, old plate, &c	653,280 61	20,845 57		45,377 64
Total	1,018,088 81	20,641,143 19	1,598,716 38	84,413 61
Re-deposits:				
Fine bars				
Unparted bars	1,901,128 52			
Total Gold received and operated upon	2,919,217 33	20,641,143 19	1,598,716 38	84,413 61
SILVER.				
United States bullion (domestic production).....	11,668,972 71	4,964,207 74	1,151,506 26	8,978,742 30
United States coin	399,933 08	8,490 98	15 94	4,822 44
Foreign bullion	279 94	1,568,864 91		49,555 24
Foreign coin	548,646 42	42,375 09		549,652 84
Jewelers' bars, old plate, &c	133,386 86	1,980 26		31,814 90
Total	12,751,219 01	6,585,918 98	1,151,522 20	9,614,587 72
Re-deposits:				
Fine bars	866,662 16	32,052 62		
Unparted bars	26,947 82	61,214 65		
Total Silver received and operated upon	13,644,828 99	6,679,186 25	1,151,522 20	9,614,587 72
Gold and Silver deposits and purchases.	13,771,370 97	27,227,062 17	2,750,238 58	9,699,001 33
Re-deposits:				
Gold	1,901,128 52			
Silver	893,609 98	93,267 27		
Total Gold and Silver received and operated upon	16,564,046 32	27,320,329 44	2,750,238 58	9,699,001 33

BY VALUE, DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
\$7,536,303 67	\$1,475,166 89	\$184,800 78	\$865,167 58	\$161,187 94	\$16,767 08	\$30,807,200 36
162,360 81	.....	.....	.....	20 68	5,732 35	265,171 27
10,511,873 90	.....	.....	.....	114 18	239 42	11,217,309 13
5,071,248 23	.....	.....	.....	.....	4,761 62	6,328,922 04
1,129,448 55	3,437 14	.....	.....	1,115 37	46,072 27	1,899,577 15
24,411,234 66	1,478,604 03	184,800 78	865,167 58	162,438 17	73,572 74	50,518,179 95
1,238,875 51	.....	.....	.....	.....	.....	1,238,875 51
983,429 59	8,016 04	.....	.....	117 23	.....	2,892,691 38
26,633,539 76	1,486,620 07	184,800 78	865,167 58	162,555 40	73,572 74	54,649,746 84
5,493,742 11	21,527 43	2,321 96	22,937 82	888 25	190 32	32,305,036 90
1,899 54	.....	.....	.....	100 19	1 12	415,263 29
676,227 63	.....	.....	.....	.....	1,390 00	2,296,317 72
106,092 96	.....	.....	.....	6 02	.....	1,246,773 33
233,096 54	.....	.....	41 23	184 94	6,835 24	407,339 97
6,511,058 78	21,527 43	2,321 96	22,979 0	1,179 40	8,416 68	36,670,731 21
34,092 06	.....	.....	.....	.....	.....	932,806 84
27,019 64	.....	.....	.....	1 10	.....	115,183 21
6,572,170 48	21,527 43	2,321 96	22,979 05	1,180 50	8,416 68	37,718,721 26
30,922,293 44	1,500,131 46	187,122 74	888,146 63	163,617 57	81,989 42	87,188,911 16
2,222,305 10	8,016 04	.....	.....	117 23	.....	4,131,566 89
61,111 70	.....	.....	.....	1 10	.....	1,047,990 05
33,205,710 24	1,508,147 50	187,122 74	888,146 63	163,735 90	81,989 42	92,368,468 10

IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION NOT DISTRIBUTED, DUR—

Locality.	COINAGE MINTS.		
	Philadelphia.	San Francisco.	Carson.
Alabama.....	\$593 95		
Alaska.....		\$22,512 37	
Arizona.....	18,540 69	291,884 31	
California.....	2,818 25	5,571,096 32	\$152,661 52
Colorado.....	12,528 65	272 37	
Dakota.....	340 30		
Georgia.....	1,122 04		
Idaho.....	2,271 50	368,703 12	
Maryland.....	1,065 93		
Michigan.....	5,550 50		
Montana.....	246 73	91,784 38	
Nevada.....		819,695 36	1,353,003 71
New Mexico.....	140,694 90	27,852 78	
North Carolina.....	33,570 16		
Oregon.....	1,594 94	415,703 88	
Pennsylvania.....			
South Carolina.....	2,737 41		
Tennessee.....	123 38		
Utah.....	123 20	35,740 32	
Vermont.....			
Virginia.....	2,316 06		
Washington Territory.....		40,283 87	
Wyoming.....	6,761 75	184 21	
Other sources, not reported.....	10,662 05	171,818 07	
Total unrefined.....	238,662 39	7,857,531 36	1,505,665 23
Refined bullion.....	15,531 35	11,297,394 25	
Grand total.....	254,193 74	19,154,925 61	1,505,665 23

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED
ING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Helena.	Boisé.	Charlotte.	Saint Louis.	
\$1,104 20				\$524 83	\$271 81	\$2,494 79
						22,512 37
1,149 01					863 27	307,437 28
4,288 42					48 67	5,730,913 18
1,772,107 59	\$1,474,165 45				8,624 30	3,267,098 36
2,760,303 76						2,760,644 06
17,315 13				101,822 92		120,260 09
66,386 11		\$200,928 46	\$147,938 34		479 61	786,707 14
						1,065 93
23 41						5,573 91
718,285 54		823,786 12			131 67	1,634,234 44
9,181 28						2,181,880 36
18,456 13	53,687 03				18,955 15	259,645 99
2,503 57				40,054 56		76,128 28
			55,173 71			472,472 53
1,138 34						1,138 34
				43,023 05		45,760 46
						123 38
17,326 03						53,189 55
53,522 11						53,522 11
131 79						2,447 85
						40,283 87
	855 11				530 49	8,331 56
186 12					376 76	183,043 00
5,443,408 54	1,528,707 59	1,024,714 58	203,112 05	185,425 36	30,281 73	18,017,508 83
2,254,002 21						13,566,927 81
7,697,410 75	1,528,707 59	1,024,714 58	203,112 05	185,425 36	30,281 73	31,584,436 64

V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION, NOT DISTRIBUTED, DUR

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama	\$6 42			
Alaska		\$219 65		
Arizona	581 41	102, 280 59		
California	20 11	156, 920 23	\$13, 094 81	
Colorado	625 19	3 48		
Dakota	1 76			
Georgia	8 16			
Idaho	1, 759 26	49, 985 90		
Maryland	2 35			
Michigan	12, 665 51			
Montana	6 02	620 45		
Nevada		1, 899, 494 70	1, 146, 027 50	
New Mexico	6, 978 78	674 71		
North Carolina	205 56			
Oregon	12 08	3, 994 28		
Pennsylvania				
South Carolina	56 05			
Tennessee	77			
Texas		102 34		
Utah		148, 731 93		
Virginia	6 67			
Washington Territory		408 37		
Wyoming	62 99	56		
Other sources, or not reported	3, 767 88	469, 952 75		
Total unrefined	26, 766 97	2, 833, 389 89	1, 159, 122 31	
Refined bullion	12, 257, 629 73	674, 927 70		\$9, 705, 389 98
Grand total	12, 284, 396 70	3, 508, 317 59	1, 159, 122 31	9, 705, 389 98

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED
ING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.						Total.
New York.	Denver.	Helena.	Boisé.	Charlotte.	Saint Louis.	
\$18 31				\$6 21	\$5 63	\$36 57
						219 65
53,151 44					13 70	156,027 14
36 79					64	170,072 58
611,393 13	\$23,182 03				196 28	635,400 06
55,386 37						55,388 13
215 35				503 06		726 57
54,652 26		\$2,277 47	\$2,070 46		1 62	110,746 97
						2 35
24,219 43						36,884 94
1,667,775 11		73,189 79			99	1,741,592 36
38 50						3,045,560 70
336,705 38			45 42		133 44	344,537 73
31 73				314 47		551 76
			644 60			4,650 96
2,588 47						2,588 47
				203 57		259 62
						77
						102 34
1,158,434 81						1,307,166 74
2 15						8 82
						408 37
					6 09	69 64
97,900 65					30	571,621 58
4,062,549 88	23,182 03	75,467 26	2,760 48	1,027 31	358 69	8,184,624 82
1,427,470 04					2 64	24,065,420 09
5,490,019 92	23,182 03	75,467 26	2,760 48	1,027 31	361 33	32,250,044 91

VI.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH DOMESTIC BULLION, NOT DISTRIBUTED, DURING

Locality.	MINTS.			ASSAY OFFICE.
	Philadelphia.	San Francisco.	Carson.	New York.
Alabama.....				\$436 00
Alaska.....		\$24,253 09		
Arizona.....	\$160 07	267,192 99		532 78
California.....	1,941 21	6,294,694 02	\$168,567 42	8,972 78
Colorado.....	12,050 27	272 38		1,421,545 48
Dakota.....	2,459 21			3,008,270 98
Georgia.....	4,054 27			33,959 96
Idaho.....	1,549 75	388,863 85		44,920 89
Montana.....	530 40	82,956 61		647,298 33
Nevada.....		830,656 68	1,430,148 98	83,381 82
New Mexico.....	129,923 71			16,269 35
North Carolina.....	46,554 36			3,292 45
Oregon.....	1,975 24	409,682 17		
South Carolina.....	3,627 67			
Tennessee.....	123 38			
Utah.....		27,157 84		28,280 47
Vermont.....				57,649 21
Virginia.....	2,024 20			
Washington Territory.....		34,878 03		
Wyoming.....	3,854 87			
Other sources, or not reported.....	10,016 10	104,385 22		1,140 98
Total unrefined.....	220,844 77	8,484,165 14	1,598,716 40	5,355,951 48
Refined bullion.....	1,866 77	10,262,213 38		2,180,352 21
Grand total.....	222,711 48	18,746,378 52	1,598,716 40	7,536,303 69

VII.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, REFINED DOMESTIC BULLION, NOT DISTRIBUTED,

Locality.	MINTS.				ASSAY OFFICE.
	Philadelphia.	San Francisco.	Carson.	New Orleans.	New York.
Alabama.....					\$1 91
Alaska.....		\$231 97			
Arizona.....	\$167 70	485,677 36			80,632 39
California.....	40 27	430,480 12	\$17,950 91		539 22
Colorado.....	746 08	1 77			73,045 05
Dakota.....	21 96				38,341 91
Georgia.....	14 82				303 51
Idaho.....	5 71	54,398 46			6,116 19
Michigan.....	15,028 71				23,260 81
Montana.....	1 79	560 23			1,202,289 43
Nevada.....		2,358,312 72	1,133,555 36		1,245 70
New Mexico.....	31,765 22	5,888 28			227,011 78
North Carolina.....	242 61				51 50
Oregon.....	19 25	3,945 96			
South Carolina.....	59 79				
Utah.....		286,570 44			2,038,732 87
Virginia.....	4 42				
Washington Territory.....		356 10			
Wyoming.....	23 93				
Other sources, or not reported.....	764 47	349,544 59			2,588 48
Total unrefined.....	48,906 73	3,975,963 00	1,151,506 27		3,694,160 25
Refined bullion.....	11,620,054 26	988,243 06		\$8,978,742 29	1,799,581 86
Grand total.....	11,668,960 99	4,964,206 06	1,151,506 27	8,978,742 29	5,493,742 11

THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF REFINED
THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
			\$304 34		\$740 34
					24,253 09
					267,885 84
				\$83 31	6,474,258 74
\$1,420,782 84				6,974 08	2,861,625 00
					3,010,730 19
			76,986 26		115,000 49
	\$135,397 94	\$125,699 46		449 67	696,881 56
		739,468 13			1,470,253 47
				90 09	2,344,277 57
53,528 95				8,639 47	227,533 74
			39,014 30		88,861 11
	49,402 84				461,060 25
			44,883 04		48,510 71
					123 38
					55,438 31
					57,649 21
					2,024 20
					34,878 03
855 11				530 49	5,240 47
					115,542 30
1,475,166 90	184,800 78	865,167 59	161,187 94	16,767 06	18,362,768 00
					12,444,432 36
1,475,166 90	184,800 78	865,167 59	161,187 94	16,767 06	30,807,200 36

WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND OF
DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
			\$2 09		\$4 00
					231 97
					566,477 45
				\$1 06	449,011 58
\$21,525 59				128 64	95,447 13
					38,363 87
			382 97		701 30
	\$1,687 02	\$1,413 96		1 51	63,622 85
		21,523 87			38,289 02
					1,224,375 32
				12	3,493,113 90
				68 02	264,728 30
			273 98		368 09
	634 96				4,600 17
			229 19		288 98
					2,325,303 31
					4 42
					356 10
				6 22	30 15
					352,897 54
21,525 59	2,321 98	22,937 83	888 23	205 57	8,918,415 45
					23,386,621 47
21,525 59	2,321 98	22,937 83	888 23	205 57	32,305,036 92

VIII.—COINAGE EXECUTED DURING THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	807	\$16, 140 00	952, 000	\$19, 040, 000 00
Eagles	142, 520	1, 425, 200 00	79, 000	790, 000 00
Half eagles	298, 278	1, 491, 390 00	205, 500	1, 027, 500 00
Three dollars	1, 890	5, 670 00		
Quarter eagles	2, 793	6, 982 50		
Dollars	7, 181	7, 181 00		
Total gold	453, 469	2, 952, 563 50	1, 236, 500	20, 857, 500 00
SILVER.				
Dollars	14, 717, 552	14, 717, 552 00	2, 900, 000	2, 900, 000 00
Half dollars	5, 115	2, 557 50		
Quarter dollars	8, 715	2, 178 75		
Dimes	3, 068, 717	306, 871 70	87, 997	8, 799 70
Total silver	17, 800, 099	15, 029, 159 95	2, 987, 997	2, 908, 799 70
MINOR.				
Five cents	7, 033, 820	351, 691 00		
Three cents	4, 820	144 60		
One cent	17, 572, 120	175, 721 20		
Total minor	24, 610, 760	527, 556 80		
Total coinage	42, 864, 328	18, 509, 280 25	4, 224, 497	23, 766, 299 70

IX.—COINAGE EXECUTED DURING THE

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
GOLD.				
Double eagles	71	\$1, 420 00	916, 000	\$18, 320, 000 00
Eagles	76, 905	769, 050 00	124, 250	1, 242, 500 00
Half eagles	191, 048	955, 240 00	177, 000	885, 000 00
Three dollars	1, 106	3, 318 00		
Quarter eagles	1, 993	4, 982 50		
Dollars	6, 206	6, 206 00		
Total gold	277, 329	1, 740, 216 50	1, 217, 250	20, 447, 500 00
SILVER.				
Dollars	14, 070, 875	14, 070, 875 00	3, 200, 000	3, 200, 000 00
Half dollars	5, 275	2, 637 50		
Quarter dollars	8, 875	2, 218 75		
Dimes	3, 366, 380	336, 638 00	564, 969	56, 496 90
Total silver	17, 451, 405	14, 412, 369 25	3, 764, 969	3, 256, 496 90
MINOR.				
Five cents	11, 273, 942	563, 697 10		
Three cents	5, 642	169 26		
One cent	23, 261, 742	232, 617 42		
Total minor	34, 541, 326	796, 483 78		
Total coinage	52, 270, 060	16, 949, 069 53	4, 982, 219	23, 703, 996 90

FISCAL YEAR ENDED JUNE 30, 1885.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
49,618	\$992,360 00			1,002,425	\$20,048,500 00
3,169	31,690 00			224,689	2,246,890 00
5,402	27,010 00			509,180	2,545,900 00
				1,890	5,670 00
				2,793	6,982 50
				7,181	7,181 00
58,189	1,051,060 00			1,748,158	24,861,123 50
776,000	776,000 00	10,135,000	10,135,000 00	28,528,552	28,528,552 00
				5,115	2,557 50
				8,715	2,178 75
				3,156,714	315,671 40
776,000	776,000 00	10,135,000	10,135,000 00	31,699,096	28,848,959 65
				7,033,820	351,691 00
				4,820	144 60
				17,572,120	175,721 20
				24,610,760	527,556 80
834,189	1,827,060 00	10,135,000	10,135,000 00	58,058,014	54,237,639 95

CALENDAR YEAR ENDED DECEMBER 31, 1884.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
61,139	\$1,622,780 00			997,210	\$19,944,200 00
9,925	99,250 00			211,080	2,110,800 00
16,402	82,010 00			384,450	1,922,250 00
				1,106	3,318 00
				1,993	4,982 50
				6,206	6,206 00
107,466	1,804,040 00			1,602,045	23,991,756 50
1,136,000	1,136,000 00	9,730,000	\$9,730,000 00	28,136,875	28,136,875 00
				5,275	2,637 50
				8,875	2,218 75
				3,931,349	393,134 90
1,136,000	1,136,000 00	9,730,000	9,730,000 00	32,082,374	28,534,866 15
				11,273,942	563,697 10
				5,642	169 26
				23,261,742	232,617 42
				34,541,326	796,483 78
1,243,466	2,940,040 00	9,730,000	9,730,000 00	68,225,745	53,323,106 43

X.—STANDARD OUNCES IN BARS MANUFACTURED

Description.	MINTS.			ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New York.
GOLD.				
Fine bars	<i>Standard ozs.</i> 21, 603. 510	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i> 783, 526. 685
Standard bars				91, 028. 881
Unparted bars			17, 530. 830	392. 494
Sterling bars				261, 634. 944
Mint bars				381, 152. 322
Total gold	21, 603. 510		17, 530. 830	1, 517, 735. 326
SILVER.				
Fine bars	18, 436. 37	2, 093, 779. 00	70, 275. 02	5, 713, 407. 37
Standard bars				35, 557. 49
Unparted bars			16, 356. 85	111, 064. 92
Sterling bars	18, 309. 37			
Mint bars				33, 870. 54
Total silver	36, 745. 74	2, 093, 779. 00	86, 631. 87	5, 893, 900. 32
Total gold and silver	58, 349. 250	2, 093, 779. 00	104, 162. 700	7, 411, 635. 646

XI.—VALUE OF BARS MANUFACTURED DURING

Description.	MINTS.			ASSAY OFFICES.
	Philadelphia.	San Francisco.	Carson.	New York.
GOLD.				
Fine bars	\$401, 925 76			\$14, 577, 240 66
Standard bars				1, 693, 560 58
Unparted bars			\$326, 154 98	7, 302 21
Sterling bars				4, 867, 626 86
Mint bars				7, 091, 205 98
Total gold	401, 925 76		326, 154 98	28, 236, 936 29
SILVER.				
Fine bars	21, 453 23	\$2, 436, 397 38	81, 774 56	6, 648, 323 57
Standard bars				41, 376 00
Unparted bars			19, 033 42	129, 239 17
Sterling bars	21, 305 44			
Mint bars				39, 412 99
Total silver	42, 758 67	2, 436, 397 38	100, 807 98	6, 858, 356 73
Total gold and silver	444, 684 43	2, 436, 397 38	426, 962 96	35, 095, 293 02

DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	
83, 198. 339	10, 917. 273	55, 424. 892	10, 029. 728	5, 036. 240	805, 130. 195 91, 028. 881 182, 529. 796 261, 634. 944 381, 152. 322
83, 198. 339	10, 917. 273	55, 424. 892	10, 029. 728	5, 036. 240	1, 721, 476. 138
					7, 895, 897. 76 35, 557. 49 222, 806. 05 18, 309. 37 33, 870. 54
19, 922. 07	2, 372. 31	65, 366. 19	1, 097. 63	6, 626. 08	8, 206, 441. 21
19, 922. 07	2, 372. 31	65, 366. 19	1, 097. 63	6, 626. 08	8, 206, 441. 21
103, 120. 409	13, 289. 583	120, 791. 082	11, 127. 358	11, 662. 320	9, 927, 917. 348

THE FISCAL YEAR ENDED JUNE 30, 1885.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					\$14, 979, 166 42 1, 693, 560 58 3, 395, 903 18 4, 867, 626 86 7, 091, 205 98
\$1, 547, 876 07	\$203, 112 05	\$1, 031, 160 77	\$186, 599 59	\$93, 697 51	32, 027, 463 02
1, 547, 876 07	203, 112 05	1, 031, 160 77	186, 599 59	93, 697 51	32, 027, 463 02
					9, 187, 953 74 41, 376 00 259, 265 20 21, 305 44 39, 412 99
23, 182 04	2, 760 50	76, 062 50	1, 277 24	7, 710 33	9, 549, 813 37
23, 182 04	2, 760 50	76, 062 50	1, 277 24	7, 710 33	9, 549, 813 37
1, 571, 058 11	205, 872 55	1, 107, 223 27	187, 876 83	101, 407 84	41, 576, 776 39

XII.—STANDARD OUNCES IN BARS MANUFACTURED

Description.	MINTS.		ASSAY OFFICES.
	Philadelphia.	San Francisco.	New York.
GOLD.			
Fine bars	21,595.848	292.972	763,198.004
Standard bars			91,028.881
Unparted bars			392.494
Sterling bars			196,496.425
Mint bars			394,774.171
Total gold	21,595.848	292.972	1,445,889.975
SILVER.			
Fine bars	15,735.26	1,683,417.77	5,327,639.02
Sterling bars	8,844.03		
Standard bars			28,295.59
Unparted bars		52.74	103,824.76
Mint bars			156,164.88
Total silver	24,579.29	1,683,470.51	5,615,924.25
Total gold and silver	46,175.138	1,683,763.482	7,061,814.225

XIII.—VALUE OF BARS MANUFACTURED DURING

Description.	MINTS.		ASSAY OFFICES.
	Philadelphia.	San Francisco.	New York.
GOLD.			
Fine bars	\$401,783 24		\$14,199,632 63
Standard bars			1,693,560 58
Unparted bars		\$5,450 64	7,302 21
Mint bars			7,344,635 74
Sterling bars			3,655,747 44
Total gold	401,783 24	5,450 64	26,900,278 60
SILVER.			
Fine bars	21,716 71	1,958,886 13	6,199,434 50
Sterling bars	6,884 64		
Standard bars			32,925 78
Unparted bars		61 37	120,814 27
Mint bars			181,719 13
Total silver	28,601 35	1,958,947 50	6,534,893 68
Total gold and silver	430,384 59	1,964,398 14	33,435,172 28

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					785,086.824
					91,028.881
79,905.829	9,933.042	46,502.757	8,737.353	3,954.535	149,426.010
					196,496.425
					394,774.171
79,905.829	9,933.042	46,502.757	8,737.353	3,954.535	1,616,812.311
					7,026,792.05
					8,844.03
					28,295.59
18,500.13	1,995.46	19,747.62	1,014.49	7,233.09	152,368.29
					156,164.88
18,500.13	1,995.46	19,747.62	1,014.49	7,233.09	7,372,464.84
98,405.959	11,928.502	66,250.377	9,751.843	11,187.625	8,589,277.151

THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

ASSAY OFFICES.					Total.
Denver.	Boisé.	Helena.	Charlotte.	Saint Louis.	
					\$14,600,815.87
					1,693,560.58
\$1,486,620.07	\$184,800.78	\$865,167.57	\$162,555.41	\$73,572.73	2,785,469.41
					7,344,635.74
					3,655,747.44
1,486,620.07	184,800.78	865,167.57	162,555.41	73,572.73	30,080,229.04
					8,180,037.34
					6,884.64
					22,925.78
21,527.42	2,321.99	22,979.05	1,180.50	8,416.69	177,301.29
					181,719.13
21,527.42	2,321.99	22,979.05	1,180.50	8,416.69	8,578,868.18
1,508,147.49	187,122.77	888,146.62	163,735.91	81,989.42	38,659,097.22

XIV.—STATEMENT OF EARNINGS AND EXPENDITURES OF THE ENDED

EARNINGS

Sources.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Parting and refining charges	\$12, 188 02	\$94, 909 23	\$694 89	\$19, 047 75
Melting, alloy, and bar charges	633 36	2, 368 88	652 14	548 31
Charge for assaying, melting, and stamping				
Seignorage on standard silver dollars coined	2, 250, 873 35	440, 436 29	1, 547, 923 30	116, 045 90
Seignorage on subsidiary silver coined	10, 197 61			
Seignorage on minor coins manufactured	452, 351 40			
Profits on sale of medals and proof coins	2, 566 59			
Receipts from assays of ores and bullion	392 00	234 00	88 00	114 00
Deposit Melting-room fluxes and sweeps	1, 257 73	904 36	191 73	139 86
Surplus bullion returned by Melter and Refiners		32, 990 56		688 33
Gain on bullion shipped the mint for coinage				
Proceeds of sale of old material	712 31	2, 050 04	400 00	25 52
Profits from redemption fund	12 99			
Total	2, 731, 185 36	573, 693 36	1, 549, 950 06	136, 609 67

EXPENDITURES

Salaries of officers and clerks	40, 673 91	41, 900 00	31, 946 57	29, 268 49
Wages of workmen and adjusters	367, 854 51	217, 723 75	100, 606 86	54, 552 00
Contingent expenses, less amount paid for wastage and loss on sweeps sold*	127, 259 82	27, 500 05	51, 015 07	21, 677 13
Parting and refining expenses, less amount paid for wastage and loss on sweeps sold	7, 793 73	100, 104 48		18, 732 95
Wastages of the operative departments	4, 848 58	1, 495 40	8, 748 86	531 73
Loss on sweeps of the year	4, 593 04	3, 442 24	1, 810 13	2, 435 04
Expenses of distributing silver coins	28, 922 34	25, 733 42	10, 634 25	2, 264 70
Expenses of distributing minor coins	12, 251 98			
Minor coinage metal wasted	405 29			
Loss on sale of plumbic melts				
Total	594, 603 20	417, 899 34	204, 761 74	129, 462 04

* Includes maintenance and improvement of plant.

UNITED STATES MINTS AND ASSAY OFFICES FOR THE FISCAL YEAR
JUNE 30, 1885.

AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	Saint Louis.	
\$109,665 70						\$236,505 59
4,331 79						8,534 48
	\$1,971 37	\$257 53	\$262 34	\$1,366 88	\$133 91	3,992 03
						4,355,278 84
						10,197 61
						452,351 40
						2,566 59
633 04	141 00	140 00	187 14	1,413 50	281 00	3,623 68
3,609 84	890 45	123 68	38 54	336 10	40 73	7,533 02
25,143 54						58,822 43
	1,966 26	10 84	698 70	1,372 61	328 01	4,376 42
15 00			5 00	215 21		3,423 08
						12 99
143,398 91	4,969 08	532 05	1,191 72	4,704 30	783 65	5,147,218 16

AND LOSSES.

39,250 00	10,715 02	2,758 28	2,750 00	7,950 00	3,500 00	210,712 27
23,365 00	12,438 75	3,685 00	345 94	12,413 75	1,362 50	794,368 06
9,074 26	5,091 58	1,775 00	942 51	9,276 06	1,617 59	255,229 07
84,023 28						210,654 44
						15,624 57
6,143 23						18,423 68
						167,554 71
						12,251 98
						405 29
32 70						32 70
161,888 47	28,245 35	8,218 28	4,038 45	29,639 81	6,500 09	1,585,256 77

† The expenses of the year were \$2.70 more, but this amount was overpaid and disallowed in bills of the previous year.

**XV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA
DURING THE FISCAL YEAR ENDED JUNE 30, 1885.**

Names.	Gold.	Silver.	Bronze.
Adams Academy.....	1		
Adams, John, President.....			2
Adams, J. Q., President.....			2
Agassiz, Professor.....			2
Allegiance.....			2
Alumni Association, Philadelphia College.....	1		
Armstrong, Colonel (for Kittaning).....			2
Army Marksmanship, First Prize.....			1
Army Marksmanship, Second Prize.....			1
Army Marksmanship, Third Prize.....			1
Army Marksmanship, Skirmish.....			1
Arthur, C. A. President.....			2
Arthur Indian Peace.....		6	5
Arthur, President.....			5
Bainbridge, Captain (Capture of Java).....			2
Baltimore Female College.....		12	
Biddle, Captain (Capture of Penguin).....			2
Blakely, Captain (Capture of Reindeer).....			2
Bridge, San Francisco School.....		65	
Brown, Major-General (for Chippewa, &c.).....			2
Buchanan, James, President.....			2
Burchard, H. C., Director of Mint.....			30
Burrows, Captain (Capture of Boxer).....			2
Captains Creighton, Low, and Stouffer.....			2
Captains Creighton, Low, and Stouffer (Congress).....			2
Carney.....		12	
Cassin, Lieutenant (for Lake Champlain).....			2
Commencement of Cabinet.....			2
Corcoran Gallery of Art.....	1		28
Croghan, Colonel (for Sandusky).....			2
Decatur, Captain (Capture of Macedonian).....			2
DeFleury, Count (for Stony Point).....			2
Denman School.....		28	
Department of State.....	50	50	
Department Marksmanship Prize.....	8		1
Department Marksmanship Skirmish Prize.....		8	1
Director Linderman.....			1
Division Marksmanship First Prize.....	4		1
Division Marksmanship Second Prize.....	9		1
Division Marksmanship Third Prize.....		24	1
Division Marksmanship Skirmish Prize.....		3	1
Dodd, H. M.....	1	1	
Elliott, Captain (for Lake Erie).....			2
Emancipation Proclamation.....			2
Field, C. W. (Atlantic Cable).....			2
Fillmore, Millard, President.....			2
First Steam Coinage.....			2
Franklin School, Boston.....		25	
Garfield, J. A., President.....			2

V.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA,
&C.—Continued.

Names.	Gold.	Silver.	Bronze.
Gaines, Major-General (for Fort Erie)			2
Gates, Major-General (for Saratoga)			2
Grant Indian Peace		2	
Grant Indian Peace			2
Grant, Major-General			2
Grant, U. S., President			13
Great Seal			7
Harrison, Major-General (for Thames)			2
Hayes, R. B., President			13
Henley, Captain (for Lake Champlain)			2
Horn, J. (Life-saving)			2
Hosack, Dr			2
Howard, John E. (for Cowpens)			2
Hull, Captain (Capture of Guerriere)			2
Ingraham, Captain (Rescue of Koszta)			2
Jackson, Major-General (New Orleans)			2
Jackson, A., President			2
Japanese Embassy			2
Jefferson, Thomas, President			2
Johnson, A., President			4
Jones, Capt. J. (Capture of Frolic)			2
Jones, J. P. (for Serapis)			2
Ketchum, J	6	29	
Life-saving	22	21	
Lawrence, Captain (Capture of Peacock)			2
Lee, Colonel (Light Horse Harry)			2
Let us have peace			2
Lincoln, A., President			2
Lincoln School		21	
Linderman, H. R., Director			2
McKee	1		
McCall, Lieutenant (Capture of Boxer)			2
Macdonough, Captain (Lake Champlain)			2
Macomb, Major-General (for Plattsburgh)			2
Madison, J., President			2
Massachusetts Charitable Mechanics' Association	41	200	300
Massachusetts Horticultural Society		27	3
Massachusetts Humane Society	2	50	50
Metis (shipwreck)			2
Miller, Brigadier-General (for Chippewa, &c.)			2
Monroe, J., President			2
Morgan, General (for Cowpens)			2
National Convention of Cattlemen	1	2	
New England Agricultural Society		50	
New England Kennel Club		41	26
New York State Agricultural Society	14		
Norman (American Society Civil Engineers)	2		5
North Cosmopolitan School (Excelsior)		15	
Pacific Railroad			2

**XV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA,
&C.—Continued.**

Names.	Gold.	Silver.	Bronze.
Pancoast, Dr. Joseph			2
Patterson, Robert M., Director			2
Peabody		100	
Peabody (planchets cut and bronzed)			1,027
Pennsylvania Volunteers (Lake Erie)			2
Perry, Captain (for Lake Erie)			2
Perry, Captain (Pennsylvania) for Lake Erie			2
Perry, Commodore (Boston)			2
Philadelphia College of Pharmacy	2		
Philodemic Society, Georgetown College	1		
Pierce, F., President			2
Polk, J. K., President			2
Pollock, James, Director			2
Porter, Major-General (for Chippewa, &c.)			2
Portland High School		8	
Preble, Captain (before Tripoli)			2
Presidency Relinquished			2
Rescue of Brig Somers			2
Rittenhouse, D., Director			2
Ripley, Brigadier-General (Chippewa, &c.)			2
Rose, Dr. Frederick			2
Saint Louis Agricultural and Mechanical Association	3	45	18
Santini	1		
Scott, Major-General (Chippewa)			2
Scott, Major-General (Mexico)			2
Scott, Major-General (Virginia)			2
Seward-Robinson			2
Shakespeare	1		
Shelby, Governor (for Thames)			2
Shipwreck Medal			2
Snowden, A. L., Superintendent			26
Snowden, J. R., Director			2
Society of Cincinnati			10
South Carolina Centennial			11
Stuart, Captain (Cyane and Levant)			2
The Cabinet Medal			2
Taylor, Major-General (Buena Vista)			2
Taylor, Major-General (Monterey)			2
Taylor, Major-General (Palo Alto)			2
Taylor, Z., President			3
Truxton, Captain (L'Insurgente)			2
Tyler, J., President			3
United States Coast Survey (Gallantry)			2
United States Diplomatic (1776)			2
Valley Forge Centennial			2
Van Buren, M., President			3
Vanderbilt, C. (Congress)			2
Warrington, Captain (Epervier)			2
Washington and Lee University	2		
Washington and Lincoln	1		
Washington before Boston			2
Washington, Col. William (Cowpens)			2
Time increases his fame			2
Total	175	845	1,787

**XVI.—MEDALS AND PROOF SETS SOLD DURING THE FISCAL YEAR
ENDED JUNE 30, 1885.**

Description.	Numbersold.	Value.
MEDALS:		
Gold.....	158	\$4,744 65
Silver.....	904	2,584 25
Bronze	1,715	736 66
Total	2,777	8,065 56
PROOF SETS:		
Gold.....	30	\$1,290 00
Silver.....	746	2,238 00
Minor	2,281	273 72
Total	3,057	3,801 72

No pattern pieces were struck for sale during the year.

XVII.—COINAGE AND MEDAL DIES MANUFACTURED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

Denomination.	Philadelphia.	San Francisco.	Carson.	New Orleans.	Total.
GOLD:					
Double eagle	2	20	10		32
Eagle	12	20	10		42
Half eagle	16	20	8		44
Three dollar	4				4
Quarter eagle	4				4
Dollar	7				7
Total	45	60	28		133
SILVER:					
Dollar	131	40	20	124	315
Half dollar	2				2
Quarter dollar	4				4
Dime	46	10			56
Total	183	50	20	124	377
MINOR:					
Five cent	170				170
Three cent	4				4
One cent	210				210
Total	384				384

TOTAL NUMBER OF DIES.

Gold coinage	133
Silver coinage	377
Minor coinage	384
Proof coinage	26
Reproductions:	
Charles Stewart, obverse and reverse	2
Bainbridge, obverse	1
Indian Peace, obverse and reverse	2
New Orleans Souvenir Medals:	
Hubs for large size	2
Hubs for small size	2
Working dies, large size	4
Working dies, small size	4
Cleveland Presidential Medal	2
Annual assay	1
Total	940

XVIII.—AMOUNT EXPENDED FOR THE DISTRIBUTION OF MINOR
COINS FROM JULY 1, 1878, TO JUNE 30, 1885.

Fiscal years.	Amount ex- pended.
1879	\$1,299 97
1880	12,592 83
1881	23,763 46
1882	24,565 84
1883	28,512 54
1884	29,152 32
1885	12,251 98
Total	132,138 94

XIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND

	DEPOSITS.		COINAGE.	
			Gold.	
	1884.	1885.	1884.	
			<i>Pieces.</i>	<i>Value.</i>
Philadelphia	\$16,802,750 40	\$18,101,424 04	425,334	\$2,777,154 00
San Francisco	30,458,125 14	25,399,707 10	1,294,450	23,543,500 00
Carson	2,410,552 13	2,664,803 72	107,955	1,612,170 00
New Orleans	9,207,879 97	10,243,397 18		
Denver	1,387,027 37	1,571,058 13		
New York	28,568,073 15	35,248,421 34		
Boisé	172,012 64	205,872 54		
Helena	756,708 82	1,107,223 26		
Charlotte	133,544 27	187,660 29		
Saint Louis	58,480 03	101,407 87		

	COINAGE—Continued.			
	Minor.			
	1884.		1885.	
	<i>Pieces.</i>	<i>Value.</i>	<i>Pieces.</i>	<i>Value.</i>
Philadelphia	55,955,029	\$1,174,709 73	24,610,760	\$527,556 80
San Francisco				
Carson				
New Orleans				
Denver				
New York				
Boisé				
Helena				
Charlotte				
Saint Louis				

**XIX.—COMPARISON OF THE BUSINESS OF
BARS MANUFACTURED.**

	GOLD.			
	Fine.		Mint.	
	1884.	1885.	1884.	1885.
Philadelphia	\$521, 095 65	\$401, 925 76		
San Francisco				
Carson				
New Orleans				
Denver				
New York	13, 161, 450 71	14, 577, 240 66	\$5, 727, 797 27	\$7, 091, 205 98
Boisé				
Helena				
Charlotte				
Saint Louis				

	SILVER.			
	Fine.		Standard.	
	1884.	1885.	1884.	1885.
Philadelphia	\$48, 270 10	\$21, 453 23		
San Francisco	1, 234, 578 69	2, 436, 397 38		
Carson		81, 774 56		
New Orleans				
Denver				
New York	6, 081, 756 65	6, 648, 328 57	\$37, 163 64	\$41, 376 00
Boisé				
Helena				
Charlotte				
Saint Louis				

THE MINTS AND ASSAY OFFICES—Continued.

BARS MANUFACTURED.

GOLD—Continued.

Standard.		Unparted.		Sterling.	
1884.	1885.	1884.	1885.	1884.	1885.
		\$5,450 64			
			\$326,154 98		
		1,367,601 10	1,547,876 07		
\$1,388,946 66	\$1,693,560 58		7,302 21	\$613,234 34	\$4,867,626 86
		169,979 63	203,112 05		
		734,269 64	1,031,160 77		
		132,504 66	186,599 59		
		53,255 27	93,697 51		

SILVER—Continued.

Mint.		Unparted.		Sterling.		Total gold and silver.	
1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.
				\$6,012 01	\$21,305 44	\$575,377 76	\$444,684 43
		\$61 37				1,240,090 70	2,436,397 38
		\$19,033 42					426,962 96
		19,426 27	23,182 04			1,387,027 37	1,571,058 11
\$181,719 13	\$39,412 99		129,239 17			27,192,068 40	35,095,293 02
		2,033 01	2,760 50			172,012 64	205,872 55
		22,439 18	76,062 50			756,708 82	1,107,223 27
		1,039 61	1,277 24			133,544 27	187,876 83
		5,224 76	7,710 33			58,480 03	101,407 84

XIX.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES, &C.—Continued.

BULLION OPERATIONS AND WASTAGES.

	GOLD OPERATED UPON BY MELTER AND REFINER.		SILVER OPERATED UPON BY MELTER AND REFINER.	
	1884.	1885.	1884.	1885.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	764, 264	646, 626	26, 370, 821	28, 936, 069
San Francisco.....	2, 323, 092	2, 082, 611	10, 903, 752	6, 605, 722
Carson.....	186, 893	142, 208	2, 241, 395	1, 919, 424
New Orleans.....		11, 609, 352	16, 301, 242	18, 683, 325

	GOLD OPERATED UPON BY COINER.		SILVER OPERATED UPON BY COINER.	
	1884.	1885.	1884.	1885.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	541, 311	451, 124	25, 503, 602	28, 092, 546
San Francisco.....	2, 329, 181	2, 083, 492	9, 779, 063	4, 703, 610
Carson.....	172, 920	117, 440	2, 184, 509	1, 536, 760
New Orleans.....			15, 146, 418	17, 425, 292

	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1884.	1885.	1884.	1885.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	18	7		1, 561
San Francisco.....			16, 309	
Carson.....	71		1, 833	62
New Orleans.....		9	9, 089	6, 050

	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1884.	1885.	1884.	1885.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	15	940	6, 092	3, 089
San Francisco.....	120	70	618	192
Carson.....	6	9	472	290
New Orleans.....			1, 708	2, 767

XX.—WASTAGE AND *LOSS ON SALE OF SWEEPS, 1885.

Losses.	Philadel- phia mint.	San Fran- cisco mint.	Carson mint.	New Or- leans mint.	New York assay office.	Total.
Melter and refiner's gold wastage	\$146 70			\$177 04		\$323 74
Coiner's gold wastage...	50 81	\$1,308 59	\$178 79			1,538 19
Melter and refiner's sil- ver wastage	1,561 81		62 53	5,881 84		7,506 18
Coiner's silver wastage ..	3,089 26	186 81	290 41	2,689 98		6,256 46
Loss on sale of sweeps..	4,593 04	3,442 24	2,435 04	1,810 13	\$6,143 23	18,423 68
Total	9,441 62	4,937 64	2,966 77	10,558 99	6,143 23	34,048 25
PAID AS FOLLOWS:						
From contingent appro- priation	483 69		808 28			1,291 97
From parting and refin- ing appropriation	457 24		804 14	1 83		1,263 21
From surplus bullion...	1,491 24	4,937 64	531 73	191 73	6,143 23	13,295 57
From silver profit fund ..	7,009 45		822 62	10,365 43		18,197 50
Total	9,441 62	4,937 64	2,966 77	10,558 99	6,143 23	34,048 25

*These losses are now paid from surplus bullion, as far as practicable, and the balance re-imbursed from the appropriations and silver profit fund.

XXI.—STATEMENT BY MONTHS OF FINE GOLD BARS EXCHANGED FOR GOLD COIN AT THE MINT AT PHILADELPHIA, AND ASSAY OFFICE AT NEW YORK, FROM JULY 1, 1884, TO JUNE 30, 1885.

Month.	Philadelphia.	New York.	Total.
1884.			
July	\$15,054 69	\$55,936 42	\$70,991 11
August	20,068 62	222,469 48	242,538 10
September	30,085 67	262,780 09	292,865 76
October	25,082 70	213,587 39	238,670 09
November	20,068 38	104,887 72	124,956 10
December	15,047 28	146,933 22	161,980 50
1885.			
January	20,055 10	138,461 65	158,516 75
February	30,098 40	169,231 41	199,329 81
March	30,074 06	101,323 56	131,397 62
April	30,093 30	106,944 87	137,038 17
May	25,074 23	122,513 37	147,587 60
June	25,078 77	134,071 40	159,150 17
	285,881 20	1,779,140 58	2,065,021 78

XXIII.—STATEMENT SHOWING THE ASSETS AND LIABILITIES OF ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.	
	Standard Weight.	Value.	Standard Weight.	Value (cost).
COINAGE MINTS.				
Philadelphia	1,371,577,048	\$25,517,712 42	*1,636,019.42	\$1,599,930 57
San Francisco	42,378,348	788,434 40	153,837.11	150,129 30
Carson	49,864,239	927,706 65	690,665.91	671,126 81
New Orleans	18,581,774	345,707 42	1,292,141.73	1,256,029 73
ASSAY OFFICES.				
New York	2,094,980,985	38,976,396 17	915,578.53	938,634 51
Denver	5,222,478	97,162 38	1,298.07	1,246 92
Helena	8,993,787	167,326 27	37,271.99	37,231 62
Boisé	816,580	15,193 12	149.62	143 64
Charlotte	79,946	1,487 39	13.94	13 46
Saint Louis	536,157	9,975 03	100.50	100 37
Total	3,593,031,342	66,847,095 25	4,727,076.82	4,654,586 93

LIABILITIES.

Institutions.	Bullion Fund.
COINAGE MINTS.	
Philadelphia	\$40,628,559 25
San Francisco	37,320,965 70
Carson	5,056,035 24
New Orleans	17,788,992 87
ASSAY OFFICES.	
New York	47,112,814 14
Denver	129,568 98
Helena	302,968 79
Boisé	67,442 34
Charlotte	10,214 93
Saint Louis	15,259 13
Total	148,432,821 37

* Includes 1,980.12, cost \$1,936.62, bars in Melter and Refiner's hands, supposed to be missing, held in "Suspense" account.

UNITED STATES MINTS AND ASSAY OFFICES, JUNE 30, 1885.

ASSETS.

Gold Coin.	Silver Coin.	Minor Coin.	Minor Coin- age Metal.	Value of Bull- ion shipped for Coinage.	Old deficien- cies brought forward.**	Total.
\$2,688,747 00	\$11,080,794 79	\$54,261 27	\$63,162 22	.....	.....	\$41,004,608 27
3,794,215 00	32,236,776 55	.....	.....	.....	‡\$413,557 96	37,383,113 21
100,375 00	3,388,230 89	.....	.....	.....	.....	5,087,439 35
1 83	16,625,654 60	.....	.....	.....	.....	18,227,393 58
7,397,029 91	18,892 38	.....	.....	.....	.....	47,330,946 97
31,249 45	.....	.....	.....	.....	.....	129,658 75
36,927 15	.....	.....	.....	§\$64,849 19	.....	306,334 23
‡30,695 49	2 16	.....	.....	‡21,622 49	.....	67,656 90
9,418 53	.....	.....	.....	.....	.....	10,919 38
5,907 65	.....	.....	.....	.....	.....	15,983 05
14,094,567 01	63,350,351 37	54,261 27	63,162 22	86,471 68	413,557 96	149,564,053 69

LIABILITIES.

Undeposited Earnings.	Seignorage on Silver.	Unpaid Depositors.	Minor Coin Profits.	Minor Coin Metal Fund.	Total.
\$1,060 26	\$230,823 17	\$26,812 10	\$67,353 49	\$50,000 00	\$41,004,608 27
28,957 28	25,587 22	7,603 01	.....	.....	37,383,113 21
358 55	31,045 56	.....	.....	.....	5,087,439 35
416 80	437,910 12	73 79	.....	.....	18,227,393 58
61,398 23	.....	156,734 60	.....	.....	47,330,946 97
89 77	.....	.....	.....	.....	129,658 75
3,365 44	.....	.....	.....	.....	306,334 23
214 56	.....	.....	.....	.....	67,656 90
704 45	.....	.....	.....	.....	10,919 38
25 88	.....	698 04	.....	.....	15,983 05
96,591 22	725,366 07	191,921 54	67,353 49	50,000 00	149,564,053 69

‡Deficiencies in "Bullion Fund" incurred prior to organization of Mint Bureau.

‡There was a deficiency of \$12,523.67 in the cash of N. H. Camp when suspended May 15, 1885, of which \$11,857.37 belonged to the "Bullion Fund," and \$666.30 consisted of "profits."

§Included in balance of Bullion of Assay Office at New York.

‡Included in balance of Bullion of Mint at Philadelphia.

**Does not include deficiencies in extinct mints.

XXIII.—STATEMENT SHOWING THE NUMBER OF STANDARD OUNCES OF SILVER BULLION ON HAND AT THE COINAGE MINTS AND ASSAY OFFICE AT NEW YORK, JANUARY 1, 1884, AND DECEMBER 31, 1884.

	Philadelphia.	San Francisco.	New Orleans.	Carson.	New York.	Total.
Jan. 1, 1884.....	2,331,632.80	458,261.23	1,498,840.86	484,516.39	990,783.51	5,764,034.79
Dec. 31, 1884.....	1,655,099.44	1,205,542.67	1,381,039.20	490,849.62	971,143.42	5,703,674.35
Increase.....		747,281.44		6,333.23		753,614.67
Decrease.....	676,533.36		117,801.66		19,640.09	813,975.11

Net decrease, 60,360.44 standard ounces.

XXIV.—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, 1884, TO JUNE 30, 1885.

Date.	Standard ounces.	Cost.	Coinage.
1884.			
July	2,068,936.37	\$2,064,142 32	\$2,325,000 00
August	2,029,831.33	2,023,991 11	2,350,000 00
September	2,100,918.60	2,094,608 64	2,350,000 00
October	2,363,335.65	2,352,353 33	2,350,000 00
November	2,210,504.02	2,167,546 94	2,450,000 00
December	2,021,147.54	1,960,997 61	2,381,165 00
1885.			
January	2,004,657.24	1,959,990 52	2,385,200 00
February	1,592,792.98	1,541,166 73	2,300,000 00
March	2,264,156.03	2,186,812 27	2,450,200 00
April	2,367,458.30	2,292,205 51	2,410,000 00
May	1,921,777.40	1,879,021 17	2,400,000 00
June	1,266,897.44	1,224,624 10	2,375,150 00
Total	24,212,412.90	23,747,460 25	28,526,715 00
Purchased and coined from March 1, 1878, to June 30, 1884	153,141,022.27	156,190,060 19	175,355,829 00
Total to June 30, 1885	177,353,435.17	179,937,520 44	203,882,544 00
Monthly average, July 1, 1884, to June 30, 1885	2,017,701.08	1,978,955 02	2,377,226
Monthly average for 88 months	2,015,379.94	2,044,744 55	2,316,847

XXV.—STATEMENT OF SILVER BULLION

Month.	PHILADELPHIA.		SAN FRANCISCO.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1884.				
July	1, 131, 454 94	\$1, 129, 057 66	150, 132 84	\$149, 608 31
August	1, 013, 302 78	1, 010, 836 38	131, 268 94	130, 549 34
September	1, 039, 441 22	1, 036, 862 71	155, 312 05	154, 583 57
October	1, 128, 699 20	1, 124, 728 59	400, 980 30	397, 481 92
November	1, 019, 320 99	1, 001, 283 59	447, 648 22	435, 660 02
December	996, 105 12	969, 130 55	385, 600 96	371, 169 87
1885.				
January	1, 169, 452 26	1, 144, 624 47	30, 969 58	29, 924 47
February	785, 614 99	761, 804 52	41, 312 75	39, 651 43
March	1, 280, 844 51	1, 238, 138 60	46, 843 09	45, 423 37
April	1, 207, 518 35	1, 171, 293 44	30, 820 21	29, 532 78
May	1, 118, 100 35	1, 094, 898 03	28, 083 39	27, 050 42
June	808, 678 71	781, 114 96	28, 549 06	27, 646 67
Total	12, 698, 533 42	12, 463, 773 50	1, 877, 521 39	1, 838, 282 17

XXVI.—STATEMENT OF SILVER CONSUMED IN

Date.	CONSUMED IN COINAGE.		WASTAGE AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1884.				
July	1, 998, 046 87	\$2, 002, 548 44		
August	2, 019, 531 25	2, 020, 483 47		
September	2, 019, 531 25	2, 018, 052 29		
October	2, 019, 531 25	2, 015, 635 41	8, 610 76	\$8, 610 76
November	2, 105, 468 75	2, 090, 053 05		
December	2, 046, 313 67	2, 018, 037 73		
1885.				
January	2, 049, 781 26	2, 014, 064 00	2, 148 83	2, 148 83
February	1, 976, 562 50	1, 934, 354 56		
March	2, 105, 640 63	2, 051, 009 24	3, 755 64	3, 755 64
April	2, 071, 093 75	2, 013, 638 86	290 41	290 41
May	2, 062, 500 00	2, 009, 176 08	499 86	499 86
June	2, 041, 144 52	1, 984, 383 03	25, 266 62	24, 703 94
Total	24, 515, 145 70	24, 171, 436 16	40, 572 12	40, 009 44

PURCHASES FROM JULY 1, 1884, TO JULY 1, 1885.

CARSON.		NEW ORLEANS.		TOTAL.	
Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
100,783 28	\$99,777 28	686,563 31	\$685,699 07	2,068,936 37	\$2,064,142 32
76,936 61	76,193 26	808,323 00	806,412 13	2,029,831 33	2,023,991 11
93,236 24	92,559 30	812,929 09	810,603 06	2,100,918 60	2,094,608 64
75,180 41	74,603 81	758,475 74	755,539 01	2,363,335 65	2,352,353 33
86,521 37	84,703 69	657,013 44	645,899 64	2,210,504 02	2,167,546 94
116,550 70	112,056 06	522,890 76	508,641 13	2,021,147 54	1,960,997 61
72,547 11	69,810 54	731,688 29	715,631 04	2,004,657 24	1,959,990 52
69,680 07	66,908 44	696,185 17	672,802 34	1,592,792 98	1,541,166 73
49,491 51	47,295 74	886,976 92	855,954 56	2,264,156 03	2,186,812 27
139,438 91	132,744 41	989,680 83	958,634 88	2,367,458 30	2,292,205 51
40,344 06	39,044 57	735,249 60	718,028 15	1,921,777 40	1,879,021 17
542 57	535 53	429,127 10	415,326 94	1,266,897 44	1,224,624 10
921,252 84	896,232 63	8,715,105 25	8,549,171 95	24,212,412 90	23,747,460 25

COINAGE, &c., FROM JULY 1, 1884, TO JUNE 30, 1885.

IN SUSPENSE ACCOUNT, PHILADELPHIA.		TOTAL DISPOSED OF.		Standard silver dollars coined.
Standard ounces.	Cost.	Standard ounces.	Cost.	
.....		1,998,046 87	\$2,002,548 44	2,325,000 00
.....		2,019,531 25	2,020,483 47	2,350,000 00
.....		2,019,531 25	2,018,052 29	2,350,000 00
.....		2,028,142 01	2,024,246 17	2,350,000 00
.....		2,105,468 75	2,090,053 05	2,450,000 00
.....		2,046,313 67	2,018,037 73	2,381,165 00
.....		2,051,930 09	2,016,212 83	2,385,200 00
.....		1,970,562 50	1,934,354 56	2,300,000 00
.....		2,109,396 27	2,054,764 88	2,450,200 00
.....		2,071,384 16	2,013,929 27	2,410,000 00
.....		2,062,999 86	2,009,675 94	2,400,000 00
1,980 12	\$1,936 62	2,068,391 26	2,011,023 59	2,375,150 00
1,980 12	1,936 62	24,557,697 94	24,213,382 22	28,526,715 00

**XXVII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD
OF SWEEPS AT THE COINAGE MINTS,
MINT AT PHILADELPHIA.**

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	859,375.00	\$861,413 52
August	1,031,250.00	1,031,932 33
September	1,031,250.00	1,030,752 70
October	1,117,187.50	1,115,352 46
November	1,160,156.25	1,151,589 83
December	1,100,141.80	1,083,986 05
1885.		
January	846,656.26	831,871 95
February	773,437.50	757,022 75
March	1,117,359.38	1,088,226 60
April	1,203,125.00	1,169,984 77
May	1,203,125.00	1,172,838 84
June	1,203,253.90	1,169,869 85
Total	12,646,317.59	12,464,841 65

MINT AT SAN FRANCISCO.

1884.		
July	429,687.50	430,556 11
August	257,812.50	257,925 96
September	214,843.75	214,609 29
October	85,937.50	85,471 38
November	128,906.25	127,053 36
December	128,906.25	126,188 53
1885.		
January	429,687.50	420,491 07
February	429,687.50	420,092 84
March	171,875.00	167,896 19
April	85,937.50	83,791 34
May	85,937.50	83,680 32
June	42,968.75	41,807 32
Total	2,492,187.50	2,459,563 71

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE
FROM JULY 1, 1884, TO JUNE 30, 1885.

MINT AT PHILADELPHIA.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of stand- ard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	.....	859,375.00	\$861,413 52	1,000,000	\$138,586 48
.....	.....	1,031,250.00	1,031,932 33	1,200,000	168,067 67
.....	.....	1,031,250.00	1,030,752 70	1,200,000	169,247 30
3,838.67	\$3,838 67	1,121,026.17	1,119,191 13	1,300,000	184,647 54
.....	.....	1,160,156.25	1,151,589 83	1,350,000	198,410 17
.....	.....	1,100,141.80	1,083,986 05	1,280,165	196,178 95
2,148.83	2,148 83	848,805.09	834,020 78	985,200	153,328 05
.....	.....	773,437.50	757,022 75	900,000	142,977 25
3,755.64	3,755 64	1,121,115.02	1,091,982 24	1,300,200	211,973 40
.....	.....	1,203,125.00	1,169,984 77	1,400,000	230,015 23
499.86	499 86	1,203,624.86	1,173,338 70	1,400,000	227,161 16
4,930.50	4,930 50	1,208,184.40	1,174,800 35	1,400,150	230,280 15
15,173.50	15,173 50	12,661,491 09	12,480,015 15	14,715,715	2,250,873 35

MINT AT SAN FRANCISCO.

.....	.....	429,687.50	430,556 11	500,000	69,443 89
.....	.....	257,812.50	257,925 96	300,000	42,074 04
.....	.....	214,843.75	214,609 29	250,000	35,390 71
.....	.....	85,937.50	85,471 38	100,000	14,528 62
.....	.....	128,906.25	127,053 36	150,000	22,946 64
.....	.....	128,906.25	126,188 53	150,000	23,811 47
.....	.....	429,687.50	420,491 07	500,000	79,508 93
.....	.....	429,687.50	420,092 84	500,000	79,907 16
.....	.....	171,875.00	167,896 19	200,000	32,103 81
.....	.....	85,937.50	83,791 34	100,000	16,208 66
.....	.....	85,937.50	83,680 32	100,000	16,319 68
4,265.08	4,149 80	47,233.83	45,957 12	50,000	8,192 68
4,265.08	4,149 80	2,496,452.58	2,463,713 51	2,900,000	440,436 20

**XXVII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD
OF SWEEPS AT THE**

MINT AT CARSON CITY.

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	64,453.12	\$64,162 38
August	85,937.50	85,488 46
September	85,937.50	85,459 43
October	85,937.50	85,434 74
November	85,937.50	85,224 32
December	86,796.87	85,546 53
1885.		
January	85,937.50	84,441 53
February	85,937.50	84,196 71
March		
April		
May		
June		
Total	666,874.99	659,954 10

MINT AT NEW ORLEANS.

1884.		
July	644,531.25	646,416 43
August	644,531.25	645,136 72
September	687,500.00	687,230 87
October	730,468.75	729,376 83
November	730,468.75	726,185 54
December	730,468.75	722,316 62
1885.		
January	687,500.00	677,259 45
February	687,500.00	673,042 26
March	816,406.25	794,886 45
April	782,031.25	759,862 75
May	773,437.50	752,656 92
June	794,921.87	772,705 86
Total	8,709,765.62	8,587,076 70

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE
COINAGE MINTS—Continued.

MINT AT CARSON CITY.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of stand- ard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		64,453.12	\$64,162 38	75,000	\$10,837 62
		85,937.50	85,488 46	100,000	14,511 54
		85,937.50	85,459 43	100,000	14,540 57
4,772.09	\$4,772 09	90,709.59	90,206 63	100,000	14,565 26
		85,937.50	85,224 32	100,000	14,775 68
		86,796.87	85,546 53	101,000	15,453 47
		85,937.50	84,441 53	100,000	15,558 47
		85,937.50	84,196 71	100,000	15,803 29
290.41	290 41	290.41	290 41		
62.53	62 53	62.53	62 53		
5,125.03	5,125 03	672,000.02	665,079 13	776,000	116,045 90

MINT AT NEW ORLEANS.

		644,531.25	646,416 43	750,000	103,583 57
		644,531.25	645,136 72	750,000	104,863 28
		687,500.00	687,230 87	800,000	112,769 13
		730,468.75	729,376 83	850,000	120,623 17
		730,468.75	726,185 54	850,000	123,814 46
		730,468.75	722,316 62	850,000	127,683 38
		687,500.00	677,259 45	800,000	122,740 55
		687,500.00	673,042 26	800,000	126,957 74
		816,406.25	794,886 45	950,000	155,113 55
		782,031.25	759,862 75	910,000	150,137 25
		773,437.50	752,656 92	900,000	147,343 08
16,008.51	15,561 11	810,930.38	788,266 97	925,000	152,294 14
16,008.51	15,561 11	8,725,774.13	8,602,637 81	10,135,000	1,547,923 30

**XXVIII.—STATEMENT OF BULLION MANUFACTURED INTO STANDARD
OF SWEEPS AT THE
RECAPITULATION**

Month.	MANUFACTURED.	
	Standard ounces.	Cost.
1884.		
July	1, 998, 046. 87	\$2, 062, 548 44
August	2, 019, 531. 25	2, 020, 483 47
September	2, 019, 531. 25	2, 018, 052 29
October	2, 019, 531. 25	2, 015, 635 41
November	2, 105, 468. 75	2, 090, 053 05
December	2, 046, 313. 67	2, 018, 037 73
1885.		
January	2, 049, 781. 26	2, 014, 064 00
February	1, 976, 562. 50	1, 934, 354 56
March	2, 105, 640. 63	2, 051, 009 24
April	2, 071, 093. 75	2, 013, 638 86
May	2, 062, 500. 00	2, 009, 176 08
June	2, 041, 144. 52	1, 984, 383 03
Total	24, 515, 145. 70	24, 171, 436 16

RECAPITULATION

1884-'85.	MANUFACTURED.	
	Standard ounces.	Cost.
Philadelphia	12, 646, 317. 59	\$12, 464, 841 65
San Francisco	2, 492, 187. 50	2, 459, 563 71
Carson	666, 874. 99	650, 954 10
New Orleans	8, 709, 765. 62	8, 587, 076 70
Total	24, 515, 145. 70	24, 171, 436 16

SILVER DOLLARS AND OF INCIDENTAL WASTAGE AND LOSS ON SALE
COINAGE MINTS—Continued.

BY MONTHS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Number of stand- ard silver dollars coined.	Seignorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		1,998,046.87	\$2,002,548.44	\$2,325,000	\$322,451.56
		2,019,531.25	2,020,483.47	2,350,000	329,516.53
		2,019,531.25	2,018,052.29	2,350,000	331,947.71
8,610.76	\$8,610.76	2,028,142.01	2,024,246.17	2,350,000	334,364.59
		2,105,468.75	2,090,053.05	2,450,000	359,946.95
		2,046,313.67	2,018,037.73	2,381,165	363,127.27
2,148.83	2,148.83	2,051,930.09	2,016,212.83	2,385,200	371,136.00
		1,976,562.50	1,934,354.56	2,300,000	365,645.44
3,755.64	3,755.64	2,109,396.27	2,054,764.88	2,450,200	399,190.76
290.41	290.41	2,071,384.16	2,013,929.27	2,410,000	396,361.14
499.86	499.86	2,062,999.86	2,009,675.94	2,400,000	390,823.92
25,266.62	24,703.94	2,066,411.14	2,009,086.97	2,375,150	390,766.97
40,572.12	40,009.44	24,555,717.82	24,211,445.60	28,526,715	4,355,278.84

BY MINTS.

WASTAGE AND SOLD IN SWEEPS.		TOTAL CONSUMPTION.		Total standard silver dollars coined.	Total seignor- age.
Standard ounces.	Cost.	Standard ounces.	Cost.		
15,173.50	\$15,173.50	12,661,491.09	\$12,480,015.15	\$14,715,715	\$2,250,873.35
4,265.08	4,149.80	2,496,452.58	2,463,713.51	2,900,000	440,436.29
5,125.03	5,125.03	672,000.02	665,079.13	776,000	116,045.90
16,008.51	15,561.11	8,725,774.13	8,602,637.81	10,135,000	1,547,923.30
40,572.12	40,009.44	24,555,717.82	24,211,445.60	28,526,715	4,355,278.84

XXVIII.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, DURING THE FISCAL YEAR ENDING JUNE 30, 1885, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES TO THE BUREAU OF THE MINT.

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.
1884.	<i>Pence.</i>				
July	50.788	\$1 11.333	\$4 85.5	\$1 10.991	\$1 11.095
August	50.779	1 11.313	4 85.07	1 10.953	1 10.971
September ..	50.738	1 11.224	4 85.55	1 10.956	1 11.009
October	50.724	1 11.193	4 84.68	1 10.744	1 10.962
November...	50.008	1 09.623	4 85	1 09.241	1 09.168
December...	49.641	1 08.818	4 85.5	1 08.590	1 08.373
1885.					
January	49.649	1 08.836	4 86.5	1 09.089	1 08.602
February ..	49.172	1 07.791	4 87.4	1 07.505	1 07.859
March	49.067	1 07.561	4 86.9	1 07.610	1 07.548
April	49.164	1 07.773	4 88.4	1 08.299	1 08.07
May	49.235	1 07.929	4 89.1	1 08.915	1 08.025
June	49.154	1 07.751	4 86.87	1 07.818	1 07.63
Average..	49.843	1 09.262	4 86.37	1 09.226	1 09.117

XXIX.—AVERAGE MONTHLY PRICE OF SILVER BULLION, 925 THOUSANDTHS FINE, IN LONDON, DURING THE CALENDAR YEAR, 1884, COMPILED FROM DAILY TELEGRAPHIC CABLE DISPATCHES TO THE BUREAU OF THE MINT.

Months.	Highest.	Lowest.	Average.
January.....	51	50 $\frac{3}{4}$	50.865
February.....	51 $\frac{1}{8}$	51	51.135
March.....	51 $\frac{1}{8}$	50 $\frac{1}{4}$	50.937
April.....	51	50 $\frac{1}{2}$	50.757
May.....	50 $\frac{5}{8}$	50 $\frac{1}{4}$	50.839
June.....	50 $\frac{1}{2}$	50 $\frac{1}{8}$	50.800
July.....	50 $\frac{1}{2}$	50 $\frac{1}{4}$	50.788
August.....	50 $\frac{1}{2}$	50 $\frac{1}{8}$	50.779
September.....	50 $\frac{1}{2}$	50 $\frac{1}{8}$	50.738
October.....	50 $\frac{1}{2}$	50 $\frac{1}{8}$	50.724
November.....	50 $\frac{1}{2}$	49 $\frac{1}{4}$	50.007
December.....	49 $\frac{1}{2}$	49 $\frac{1}{4}$	49.641
Average for the year.....	50.84	50.49	50.667

XXX.—STATEMENT SHOWING THE SEIGNORAGE ON THE COINAGE OF
JUNE 30, 1885, AND THE

Dr.

1884.

July 1 Balance on hand:

Philadelphia.....	\$928,938 21
San Francisco	117,400 16
Carson	78,311 81
New Orleans	652,794 52
	<hr/> \$1,777,444 70

Seignorage on Silver Dollars:

Philadelphia	2,250,873 35
San Francisco	440,436 29
Carson	116,045 90
New Orleans	1,547,923 30
	<hr/> 4,355,278 84

Seignorage on Subsidiary Silver:

Philadelphia	10,197 61
	<hr/> 10,197 61

Total 6 142 921 15

SILVER AT THE MINTS OF THE UNITED STATES FROM JULY 1, 1884, TO DISPOSITION OF THE SAME.

Cr.

Paid expenses of distribution:

Philadelphia	\$28,922 34
San Francisco	25,733 42
Carson	2,264 70
New Orleans	10,634 25

\$67,554 71

Paid on account of Wastage and loss on Sale of Sweeps:

Philadelphia	7,009 45
Carson	822 62
New Orleans	13,047 31

20,879 38

Deposited in the Treasury as follows:

PHILADELPHIA.

Warrant No. 2272	484,990 43
No. 2440	443,947 78
No. 1315	471,096 06
No. 2140	571,140 32
No. 3082	450,000 00
No. 3083	502,079 62

2,923,254 21

SAN FRANCISCO.

Warrant No. 2079	117,400 16
No. 2382	143,630 04
No. 3085	188,351 08
No. 2145	57,134 53

506,515 81

CARSON.

Warrant No. 2273	78,311 81
No. 1316	38,752 98
No. 2144	43,160 04

160,224 83

NEW ORLEANS.

Warrant No. 920	334,903 44
No. 2274	317,891 08
No. 3084	401,554 79
No. 2141	365,795 24
No. 2142	2,000 00
No. 2143	316,981 59

1,739,126 14

1885.

June 30 Balance on hand:

* Philadelphia	230,823 17
San Francisco	25,587 22
Carson	31,045 56
* New Orleans	437,910 12

725,366 07

Total

6,142 921 15

*These balances have been covered into the Treasury:

Philadelphia, C. D. No. 34296	\$230,823 17
New Orleans, C. D. No. 34260	437,910 12

XXXI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR ENDED JUNE 30, 1885, BY MINTS.

Quarter ending—	TRANSPORTATION OF—			Bags, bagging, &c.	Telegraphing.	Total.
	Standard silver dollars.	Subsidiary silver.	Mutilated silver.			
Philadelphia Mint:						
Third quarter 1884	\$4,737 89			\$67 50		\$4,805 39
Fourth quarter 1884	11,001 65			479 19		11,480 84
First quarter 1885	5,790 73			541 81		6,332 54
Second quarter 1885	5,514 00			789 57		6,303 57
Total	27,044 27			1,878 07		28,922 34
San Francisco Mint:						
Third quarter 1884	2,940 55	\$1 50	\$0 50	336 05		3,278 60
Fourth quarter 1884	4,072 65	79 55				4,152 20
First quarter 1885	3,088 10			80 72		3,168 82
Second quarter 1885	15,133 80					15,133 80
Total	25,235 10	81 05	50	416 77		25,733 42
Carson Mint:						
Third quarter 1884	1,136 75					1,136 75
Fourth quarter 1884	811 75					811 75
First quarter 1885	84 60					84 60
Second quarter 1885	231 60					231 60
Total	2,264 70					2,264 70
New Orleans Mint:						
Third quarter 1884	1,012 71			497 20	\$45 30	1,555 21
Fourth quarter 1884	3,447 15			820 87	57 75	4,325 77
First quarter 1885	2,834 30			399 65	23 10	3,257 05
Second quarter 1885	1,147 17			342 00	9 75	1,498 92
Total	8,441 33			2,059 72	135 90	10,636 95
Totals by items	62,985 40	81 05	50	4,354 56	135 90	67,557 41
Less overpaid in 1884 and disallowed	2 70					2 70
Net total	62,982 70	81 05	50	4,354 56	135 90	67,554 71

XXXIII.—STATEMENT SHOWING THE SPACE REQUIRED FOR THE
STORAGE OF UNITED STATES GOLD AND SILVER COINS.

Description.	Amount.	How put up.	Space required.
Gold coin	\$1, 000, 000	\$5,000 in 8-oz. duck bags	Nearly 17 cubic feet.
Silver dollars	1, 000, 000	\$1,000 in 8-oz. duck bags	250 cubic feet.
Subsidiary silver	1, 000, 000	\$1,000 in 8-oz. duck bags	150 cubic feet.

MEMORANDUM.

The space occupied by a bag of standard silver dollars, piled snugly in mass, is 12 inches long, 9 wide, and 4 deep. Small silver (subsidiary) packs better than dollars. The weight of a thousand dollars in subsidiary silver being 56 ounces less than that of an equal value in standard silver dollars, the spaces occupied by each vary but little from each other.

XXXIII.—STATEMENT SHOWING THE COST OF COINAGE AT THE

1884.

Mints.	GOLD.		SILVER.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	425,334	\$2,777,154	19,406,793	\$13,854,387 80
San Francisco.....	1,294,450	23,543,500	5,300,000	4,850,000 00
Carson.....	107,955	1,612,170	1,164,000	1,164,000 00
New Orleans.....			8,905,000	8,905,000 00
Total.....	1,827,739	27,932,824	34,775,793	28,773,387 80

1885.

Mints.	GOLD.		SILVER.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	453,469	\$2,952,563 50	17,800,099	\$15,029,159 95
San Francisco.....	1,236,500	20,857,500 00	2,987,997	2,908,799 70
Carson.....	58,129	1,051,060 00	776,000	776,000 00
New Orleans.....			10,135,000	10,135,000 00
Total.....	1,748,098	24,861,123 50	31,699,096	28,848,959 65

COINAGE MINTS DURING THE FISCAL YEARS 1884 AND 1885.

1884.

FIVE AND THREE CENTS NICKEL.		TOTAL.		EXPENDED FOR—	Cost per piece.
Pieces.	Value.	Pieces.	Value.	Labor, material, and incidentals.	
15,383,067	\$768,990 11	35,215,194	\$17,400,531 91	\$457,825 96	<i>Cents.</i> 1.300
.....		6,594,450	28,393,500 00	288,680 38	4.377
.....		1,271,955	2,776,170 00	92,613 70	7.281
.....		8,905,000	8,905,000 00	138,660 78	1.557
15,383,067	768,990 11	51,986,599	57,475,201 91	907,780 82	1.880

1885.

FIVE AND THREE CENTS NICKEL.		TOTAL.		EXPENDED FOR—	COST PER PIECE.
Pieces.	Value.	Pieces.	Value.	Labor, material, and incidentals.	
7,038,640	\$351,835 60	25,292,208	\$18,333,559 75	\$480,114 33	<i>Cents.</i> 1.898
.....		4,224,497	23,766,299 70	245,223 80	5.804
.....		834,129	1,827,060 00	76,229 13	9.138
.....		10,135,000	10,135,000 00	151,621 93	1.496
7,039,090	351,840 10	40,475,834	54,061,918 75	953,189 19	2.354

XXXIV.—TABLE SHOWING THE LEGAL WEIGHT AND FINENESS OF THE COINS OF THE UNITED STATES, AND THEIR DIAMETER AND THICKNESS.

	Legal weight (grains).	Fineness (thousandths).	Diameter (20ths of an inch).	Thickness (1000ths of an inch).
Gold :				
Double eagle	516	900	27	77
Eagle	258	900	21	60
Half eagle	129	900	17	46
Three dollars	77.4	900	16	34
Quarter eagle	64.5	900	15	34
Dollar (new)	25.8	900	11	18
Silver :				
Trade dollar	420	900	30	82
Standard dollar	412.5	900	30	80
Half dollar	192.9	900	24	57
Quarter dollar	96.45	900	19	45
Twenty cents	77.16	900	17½	47
Dime	38.58	900	14	32
Half dime	19.2	900	12	23
Three cents	11.52	900	11	18
Minor :				
Five cents	77.16	75% copper, 25% nickel.	16	62
Three cents	30	75% copper, 25% nickel.	14½	34
Two cents	96	95% copper, 5% tin and zinc.	18	60
One cent	48	95% copper, 5% tin and zinc.	15	43

XXXV.

TREASURY DEPARTMENT, BUREAU OF THE MINT,
Washington, D. C., October 9, 1885.

SIR:

I hand you herewith tables showing the number of coins and fineness of each coin from the coinage of the calendar year 1884, made up from assays by the Annual Assay Commission, and from others executed in the laboratory of the Mint Bureau by myself.

Tables are also reported showing the several degrees of fineness of coins in percentages of the whole number assayed.

From these tables it will be seen that all coins examined were within the legal limits of tolerance for fineness, and the majority close to standard.

Very respectfully,

W. P. LAWVER,
Assayer, Mint Bureau.

Dr. JAMES P. KIMBALL,
Director of the Mint.

COINS OF THE SEVERAL DEGREES OF FINENESS IN PER

A.—GOLD.

Fineness.	PHILADELPHIA.		SAN FRANCISCO.	
	Annual.	Monthly.	Annual.	Monthly.
900.4				1.20
900.3	5.56			
900.2	16.67			1.20
900.1	16.67	8.33	11.11	15.66
900 standard	27.78	41.67	16.67	21.69
899.9	27.78	33.33	27.78	28.91
899.8		16.67	22.22	20.48
899.7			5.56	7.23
899.6			11.11	
899.5	5.56		5.56	2.41
899.4				1.20
Average fineness	900.01	899.94	899.85	899.91
Melted in mass	900.0		899.9	

B.—SILVER.

902.				
901.9				
901.8				
901.7				
901.6			5.56	
901.5				
901.4				
901.3				1.08
901.2		.94		
901.1	5.88			3.26
901.				
900.9			5.56	6.52
900.8		.94		2.17
900.7	5.88	8.49	11.11	5.44
900.6				2.17
900.5		2.83		4.34
900.4	11.76	4.72	11.11	5.44
900.3		7.55		5.44
900.2	11.76	8.49	11.11	4.34
900.1		5.66		3.26
900 standard	17.65	13.21	22.22	10.87
899.9		7.55		5.44
899.8	23.53	10.38	16.67	6.52
899.7		7.55		4.34
899.6		6.61		9.78
899.5		6.61		
899.4		.94		2.17
899.3	5.88	1.89	5.56	2.17
899.2				
899.1	11.76	1.89	5.56	6.52
899.		2.83		2.17
898.9	5.88		5.56	1.09
898.8				
898.7				
898.6				3.26
898.5				
898.4				1.09
898.3				
898.2				
898.1				
898.				1.09
Average fineness	899.92	900.01	900.2	899.97
Melted in mass	900.0		899.8	

CENTAGES OF THE WHOLE NUMBER OF COINS ASSAYED.

A.—GOLD.

CARSON.		NEW ORLEANS.		TOTAL.		Total.
Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
					1.20	1.20
				5.56		5.56
	5.89			16.67	7.09	23.76
35.70	5.89			63.48	29.88	93.36
28.57	29.41			73.02	92.77	165.79
21.43	41.18			76.99	103.42	180.41
14.28	17.65			36.50	54.80	91.30
				5.56	7.23	12.79
				11.11		11.11
				11.11	2.41	13.52
						1.20
899.98	899.94					
900.						

B.—SILVER.

5.56	3.33		1.96	5.56	5.29	10.85
11.11				11.11		11.11
			.98		.98	.98
5.56				11.11		11.11
			.98		.98	.98
			2.94		4.02	4.02
					.94	.94
	6.67		1.96	5.88	11.89	17.77
	6.67		2.94		9.61	9.61
11.11	3.33	5.56		22.23	9.85	32.08
	3.33		.98		7.42	7.42
5.56	10.00	5.56	1.96	28.11	25.89	54.00
	3.33		4.90		10.40	10.40
	13.33		4.90		25.40	25.40
11.11	13.33	5.56	6.83	39.54	30.32	69.86
			5.88		18.87	18.87
16.67	16.67	5.56	10.78	45.10	40.28	85.38
	13.33		8.82		31.07	31.07
		5.56	8.82	50.99	32.90	83.89
	3.33		2.94		19.26	19.26
5.56		11.11	8.82	56.87	25.72	82.59
	3.33		4.90		20.12	20.12
	3.33	27.78	8.82	44.45	28.54	72.99
			.98			10.92
	3.33	5.56	2.94	17.00	10.33	27.33
			.98		.98	.98
		11.11	1.96	28.43	10.37	38.80
			.98		5.98	5.98
				17.00	2.03	19.03
		16.67	.98	16.67	4.24	20.91
					1.09	1.09
					1.09	1.09
900.95	900.41	899.62	900.75			
900.35		900.1				

TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH, FROM THE COINAGE OF THE CALENDAR YEAR 1884, ASSAYED AT THE ANNUAL ASSAY, AND MONTHLY AT THE MINT BUREAU.

C.—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	1							
900.2	3			1		1		
900.1	3	1	2	13	5	1		
900 Standard	5	5	3	18	4	5		
899.9	5	4	5	24	3	7		
899.8		2	4	17	2	3		
899.7			1	6				
899.6			2					
899.5	1		1	2				
899.4				1				
Total pieces	18	12	18	83	14	17		
Average fineness	900.01	899.94	899.85	899.91	899.98	899.94		

D.—SILVER.

903								
902					1	1		2
901.9								
901.8					2			
901.7								1
901.6			1		1			
901.5								
901.4								1
901.3				1				3
901.2		1						
901.1	1			3		2		2
901						2		3
900.9			1	6	2	1	1	
900.8		1		2		1		1
900.7	1	9	2	5	1	3	1	2
900.6				2		1		5
900.5		3		4		4		5
900.4	2	5	2	5	2	4	1	7
900.3		8		5				6
900.2	2	9	2	4	3	5	1	11
900.1		6		3		4		9
900 Standard	3	14	4	10	1		1	9
899.9		8		5		1		3
899.8	4	11	3	6	1		2	9
899.7		8		4		1		5
899.6		7		9	3		5	9
899.5		7				1		1
899.4		1		2				
899.3	1	2	1	2		1	1	3
899.2								1
899.1	2	2	1	6			2	2
899		3		2				1
898.9	1	1	1	1	1			
898.8								
898.7								
898.6				3			3	1
898.5								
898.4				1				
898.3								
898.2								
898.1								
898				1				
Total pieces	17	106	18	92	18	33	18	102
Average fineness	899.92	900.01	900.02	899.97	900.95	900.41	899.62	900.75

XXXVI.—DEPOSITS OF GOLD AND SILVER BULLION AT ASSAY OFFICE, AT NEW YORK, FOR BARS SUPPOSED TO HAVE BEEN USED IN THE ARTS AND MANUFACTURES DURING THE FISCAL YEAR ENDED JUNE 30, 1885. FROM STATEMENT OF MR. ANDREW MASON, SUPERINTENDENT.

Classification.	Gold.	Silver.
United States coin.....		\$659 22
Foreign coin.....	\$57,763 09	84,864 76
Foreign bullion.....	368,887 83	794,203 58
Plate, &c.....	514,019 13	179,922 19
Domestic bullion.....	2,217,300 15	4,535,508 75
Large gold bars exchanged for gold coin and re-deposited for small bars, \$920,021.59 less the charges and fractions paid in gold coin.....	919,192 16	.....
	4,077,162 36	.....
Large gold bars exchanged for gold coin and taken by manufacturers.....	859,118 99	.....
	4,936,281 35	5,595,158 50

XXXVII.—ESTIMATE OF VALUES OF FOREIGN COINS, JANUARY 1, 1885.

Country.	Monetary unit.	Standard.	Value in U. S. money.	Standard coin.
Argentine Republic	Peso	Gold and silver	\$0 96.5	½, ¼, ⅛, and 1 peso, ½ Argentine and Argentine.
Austria	Florin	Silver	39.3	
Belgium	Franc	Gold and silver	19.3	5, 10, and 20 francs.
Bolivia	Boliviano	Silver	79.5	Boliviano.
Brazil	Milreis of 1,000 reis	Gold	54.6	
British Possessions in N. America.	Dollar	Gold	1 00.0	
Chili	Peso	Gold and silver	91.2	Condor, doubloon, and escudo.
Cuba	Peso	Gold and silver	93.2	½, ¼, ⅛, and 1 doubloon.
Denmark	Crown	Gold	26.8	10 and 20 crowns.
Ecuador	Peso	Silver	79.5	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	Gold	4 86.6½	½ sovereign and sovereign.
Greece	Drachma	Gold and silver	19.3	5, 10, 20, 50, and 100 drachmas.
Hayti	Gourde	Gold and silver	96.5	1, 2, 5, and 10 gourdes.
India	Rupee of 16 annas	Silver	37.8	
Italy	Lira	Gold and silver	19.3	5, 10, 20, 50, and 100 lire.
Japan	Yen	Silver	85.8	1, 2, 5, 10, and 20 yen, gold, and silver yen.
Liberia	Dollar	Gold	1 00.0	
Mexico	Dollar	Silver	86.4	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	79.5	Sol.
Portugal	Milreis of 1,000 reis	Gold	1 08.0	2, 5, and 10 milreis.
Russia	Rouble of 100 copecks	Silver	63.6	½, ¼, 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	71.7	
Turkey	Piaster	Gold	04.4	25, 50, 100, 250, and 500 piasters.
U. S. of Colombia ..	Peso	Silver	79.5	Peso.
Venezuela	Bolivar	Gold and silver	19.3	5, 10, 20, 50, and 100 bolivar.

XXXVIII.—STATEMENT OF COINAGE FROM THE ORGANIZATION OF THE MINT TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

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.....	48,941,700	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	3,975 00	3,030	56,157,785 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	44,369,410	30,473,955	75	62 50	6,025	89,413,447 50
1883.....	27,526,120	6,611,790	1,775,360	4,665	10,137 50	8,855	35,936,927 50
1884.....	23,765,900	2,633,040	2,116,020	2,955	4,930 00	9,979	27,932,824 00
1885.....	20,048,500	2,246,890	2,545,900	5,670	6,982 50	7,181	24,861,123 50
Total.....	1,021,004,440	165,380,650	154,227,900	1,574,217	28,405,777 50	19,388,524	1,389,981,508 50

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		1,438,930 00	458,515 50	
1875.....	5,697,500		2,853,500 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	3,268 75	
1883.....		28,111,119	2,759 50	4,079 75	
1884.....		28,099,930	4,465 00	3,832 50	
1885.....		28,528,552	2,557 50	2,178 75	
Total.....	35,959,360	211,930,219	122,768,292 50	38,498,097 50	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	536,923 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			28,200,825 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 00			28,855,470 15
1884.....	665,160 30			28,773,387 80
1885.....	315,671 40			28,848,959 65
Total.....	18,608,843 90	4,906,946 90	1,281,850 20	434,224,610 00

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		1,428,307 16
1884.....	768,745 25	244 86		405,719 62		1,174,709 73
1885.....	351,691 00	144 60		175,721 20		527,556 80
Total.....	8,139,019 65	890,873 43	912,020 00	7,481,769 25	39,926 11	17,463,608 44

* First coinage in 1866.

† First coinage in 1865.

‡ First coinage in 1864.

XXXIX.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND REFINED DOMESTIC BULLION NOT DISTRIBUTED, DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR ENDED JUNE 30, 1885.

Locality.	Gold.	Silver.	Total.
Alabama	\$225, 479 24	\$44 63	\$225, 523 87
Alaska	161, 231 87	1, 270 01	162, 501 88
Arizona	3, 758, 623 79	13, 398, 576 13	17, 157, 199 92
California	735, 513, 362 26	3, 840, 939 42	739, 354, 301 68
Colorado	47, 699, 520 23	23, 201, 863 18	70, 901, 383 41
Dakota	23, 093, 175 82	292, 589 10	23, 385, 764 92
Georgia	8, 278, 444 92	2, 860 99	8, 281, 305 91
Idaho	27, 471, 205 51	1, 341, 032 04	28, 812, 237 55
Indiana	40 13		40 13
Maine	5, 638 20	22 00	5, 660 20
Maryland	3, 625 84	2 94	3, 628 78
Massachusetts		917 56	917 56
Michigan	5, 733 49	3, 596, 001 83	3, 601, 735 32
Montana	55, 979, 576 77	11, 813, 040 50	67, 792, 617 27
Nebraska	156 97	2 42	159 39
Nevada	22, 679, 390 61	92, 041, 213 13	114, 720, 603 74
New Hampshire	11, 020 55		11, 020 55
New Mexico	2, 210, 192 37	5, 259, 348 89	7, 469, 541 26
North Carolina	11, 007, 150 66	48, 564 48	11, 055, 715 14
Oregon	18, 307, 527 29	55, 817 61	18, 363, 344 90
Pennsylvania	1, 138 34	2, 588 47	3, 726 81
South Carolina	1, 561, 390 28	1, 005 68	1, 562, 395 96
Tennessee	87, 409 38	8 45	87, 417 83
Texas	97 86	2, 502 85	3, 600 71
Utah	729, 217 07	18, 934, 453 12	19, 662, 670 19
Vermont	85, 598 21	49 94	85, 648 15
Virginia	1, 713, 089 33	186 67	1, 713, 276 00
Washington Territory	355, 599 21	1, 375 39	356, 974 60
Wyoming	742, 532 56	11, 926 41	754, 458 97
Other sources, or not reported	36, 877, 140 71	41, 582, 487 89	78, 459, 628 60
Total Unrefined	998, 564, 309 47	215, 430, 691 73	1, 213, 995, 001 20
Refined bullion	270, 615, 320 33	137, 896, 215 10	408, 511, 535 43
Grand total	1, 269, 179, 629 80	353, 326, 906 83	1, 622, 506, 536 63

XL.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, WITH THE STATES AND TERRITORIES PRODUCING THE SAME, AND REFINED DOMESTIC BULLION NOT DISTRIBUTED, DEPOSITED AT THE MINTS AND ASSAY OFFICES FROM THEIR ORGANIZATION TO THE CLOSE OF THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

Locality.	Gold.	Silver.	Total.
Alabama	\$223,470 25	\$16 05	\$223,486 30
Alaska	158,600 63	1,241 10	159,841 73
Arizona	3,594,628 40	13,377,745 41	16,972,373 81
California	733,180,024 88	3,754,651 15	736,934,676 03
Colorado	46,237,635 61	22,627,000 08	68,864,635 69
Dakota	21,828,159 57	264,307 95	22,092,467 52
Georgia	8,214,574 46	2,524 02	8,217,098 48
Idaho	27,198,420 11	1,281,361 82	28,479,781 93
Maine	5,638 20	22 02	5,660 22
Michigan	156 94	3,581,318 64	3,581,475 58
Montana	55,394,904 98	10,636,352 83	66,031,257 81
Nevada	21,688,883 48	90,862,871 22	112,551,754 70
New Mexico	2,099,487 93	5,079,110 05	7,178,597 98
North Carolina	10,975,802 53	48,282 51	11,024,085 04
Oregon	18,177,258 86	54,683 93	18,231,942 79
South Carolina	1,542,811 45	897 60	1,543,709 05
Tennessee	87,409 38	7 68	87,417 06
Utah	706,767 60	18,782,290 22	19,489,057 82
Vermont	71,442 18	49 94	71,492 12
Virginia	1,711,650 23	180 45	1,711,830 68
Washington Territory	341,576 98	1,237 62	342,814 60
Wyoming	738,832 53	11,883 62	750,716 15
Other sources, or not reported	36,804,228 17	41,347,400 87	78,151,629 04
Total Unrefined	990,982,365 35	211,715,436 78	1,202,697,802 13
Refined bullion	264,664,433 28	127,213,775 42	391,878,208 70
Grand total	1,255,646,798 63	338,929,212 20	1,594,576,010 83

XLI.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE FISCAL YEAR ENDED JUNE 30, 1885.

[Compiled from monthly statements of the Bureau of Statistics.]

IMPORTS.

Ports.	BULLION.						
	Gold.			Silver.			Total gold and silver bullion.
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1884	\$732, 975	\$18, 929	\$751, 904	\$2, 376	\$8, 464	\$10, 840	\$762, 744
August, 1884	1, 466, 885	12, 531	1, 479, 716	300	11, 200	11, 500	1, 491, 216
September, 1884	70, 085	13, 647	83, 732	1, 455	14, 000	15, 455	99, 187
October, 1884	1, 451, 223	16, 272	1, 467, 495	462	27, 676	28, 138	1, 495, 633
November, 1884	3, 416, 834	251, 550	3, 668, 384	17, 625	935	18, 560	3, 686, 944
December, 1884	62, 644	25, 731	88, 375		271	271	88, 646
January, 1885	54, 713	37, 041	91, 754	2, 124	9, 696	11, 820	103, 574
February, 1885	435	22, 101	22, 536		9, 160	9, 160	31, 696
March, 1885		18, 750	18, 750				18, 750
April, 1885		12, 756	12, 756		38, 310	38, 310	51, 066
May, 1885	1, 172	27, 940	29, 112	765	16, 500	17, 265	46, 377
June, 1885	8, 966	33, 047	42, 013	4, 321	31, 099	35, 420	77, 433
Total	7, 265, 932	490, 595	7, 756, 527	29, 428	167, 311	196, 739	7, 953, 266
SAN FRANCISCO.							
July, 1884		88, 117	88, 117	1, 000	150, 894	151, 894	240, 011
August, 1884		40, 060	40, 060	100, 595	91, 488	192, 083	232, 143
September, 1884		66, 953	66, 953	67, 805	89, 475	157, 280	224, 233
October, 1884		63, 789	63, 789	161, 762		161, 762	225, 551
November, 1884		120, 801	120, 801	16, 218	78, 073	94, 291	215, 092
December, 1884		71, 402	71, 402		203, 900	203, 900	275, 302
January, 1885		15, 612	15, 612		84, 436	84, 436	100, 048
February, 1885		29, 570	29, 570		196, 547	196, 547	226, 117
March, 1885		21, 284	21, 284		154, 577	154, 577	175, 861
April, 1885		79, 546	79, 546		105, 739	106, 739	186, 285
May, 1885		25, 192	25, 192		141, 600	141, 600	166, 792
June, 1885		30, 614	30, 614		185, 055	185, 055	215, 669
Total		652, 940	652, 940	347, 380	1, 482, 784	1, 830, 164	2, 483, 104
ALL OTHER PORTS.							
July, 1884		115, 171	115, 171	55, 261	39, 638	94, 899	210, 070
August, 1884	8, 000	31, 402	39, 402	42, 161	28, 338	70, 999	110, 401
September, 1884	450	19, 520	19, 970	14, 652	13, 377	28, 029	47, 999
October, 1884	6, 928	45, 800	52, 728	157, 770	86, 775	244, 545	297, 273
November, 1884		21, 345	21, 345	35, 573	66, 598	102, 171	123, 516
December, 1884		6, 000	6, 000	195, 124	133, 758	328, 882	334, 882
January, 1885	32, 820	19, 520	52, 340	155, 024	11, 555	166, 579	218, 919
February, 1885	36, 348	16, 972	53, 320	109, 996	494	110, 490	163, 810
March, 1885	21, 899	12, 401	34, 300	252, 681		252, 681	286, 981
April, 1885	5, 814	11, 316	17, 130	716, 663	9, 763	726, 426	743, 556
May, 1885	4, 650	4, 000	8, 650	147, 654	11, 351	159, 005	167, 655
June, 1885	16, 755	2, 659	19, 414	181, 152	37, 623	218, 775	238, 189
Total	133, 664	306, 106	439, 770	2, 063, 711	439, 770	2, 503, 481	2, 943, 251
Total Imports, Bullion	7, 399, 596	1, 449, 641	8, 849, 237	2, 440, 519	2, 089, 865	4, 530, 384	13, 379, 621

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD
AND SILVER DURING THE FISCAL YEAR ENDED JUNE 30, 1885—
Continued.

IMPORTS.

Ports.	COIN.						
	Gold.			Silver.			Total gold and silver coin.
	Ameri-can.	Foreign.	Total.	Ameri-can.	Foreign.	Total.	
NEW YORK.							
July, 1884	\$162,972	\$1,113,079	\$1,276,051	\$34,462	\$311,115	\$345,577	\$1,621,628
August, 1884	248,932	895,121	1,144,053	73,568	240,266	313,834	1,457,887
September, 1884	275,627	985,768	1,261,395	38,720	151,455	190,175	1,451,570
October, 1884	153,024	665,660	818,684	48,316	203,227	251,543	1,070,227
November, 1884	837,010	3,514,958	4,351,968	47,906	110,381	158,287	4,510,255
December, 1884	289,549	1,477,728	1,767,277	34,161	106,048	140,209	1,907,486
January, 1885	53,759	1,160,025	1,213,784	30,902	54,995	85,897	1,299,681
February, 1885	144,961	1,519,000	1,663,961	13,543	30,632	44,195	1,708,156
March, 1885	31,907	1,588,443	1,620,350	17,582	108,267	125,849	1,746,199
April, 1885	43,788	119,742	163,530	62,241	162,985	225,226	388,756
May, 1885	403,482	48,410	451,892	66,157	103,937	170,094	621,986
June, 1885	59,102	12,549	71,651	85,776	63,163	148,939	220,590
Total	2,704,113	13,100,483	15,804,596	553,334	1,646,491	2,199,825	18,004,421
SAN FRANCISCO.							
July, 1884	4,618	35,144	39,762	2,175	84,426	86,601	126,363
August, 1884	22,311	9,674	31,985	2,218	153,619	155,837	187,822
September, 1884	9,225	24,333	33,558	4,564	150,750	155,314	188,872
October, 1884	22,498	11,225	33,723	15,978	269,715	285,693	319,416
November, 1884	5,760	12,100	17,860	1,096	321,275	322,371	340,231
December, 1884	16,103	162,536	178,639	40,535	168,279	208,814	387,453
January, 1885	19,800	643,255	663,055	29,785	219,998	249,783	912,838
February, 1885	15,195	67,514	82,709	2,355	243,511	245,866	328,575
March, 1885	3,985	51,040	55,025	500	90,904	91,404	146,429
April, 1885	3,450	31,694	35,144	1,510	158,481	159,991	195,135
May, 1885	23,563	13,933	37,496	2,803	85,108	87,911	125,407
June, 1885	10,630	44,042	54,672	3,067	119,638	122,705	177,377
Total	157,138	1,106,490	1,263,628	106,586	2,065,704	2,172,290	3,435,918
ALL OTHER PORTS.							
July, 1884	275	11,823	12,098	2,200	513,007	515,207	527,305
August, 1884	9,000	14,084	23,084	3,454	500,450	503,904	526,988
September, 1884		12,064	12,064		458,192	458,192	470,256
October, 1884		14,983	14,983	671	1,770,734	1,771,455	1,786,438
November, 1884	2,190	10,356	12,546	1,346	668,219	669,565	682,111
December, 1884	3,155	116,951	120,106		689,414	689,414	809,520
January, 1885	590	37,788	38,378	375	494,180	494,555	533,933
February, 1885	1,263	34,606	35,869	845	396,976	397,821	433,690
March, 1885	1,584	5,304	6,888	1,910	1,209,483	1,211,395	1,218,283
April, 1885	469,479	4,948	474,427	1,627	680,705	682,332	1,156,759
May, 1885	1,297	11,096	12,393	627	60,742	61,369	73,762
June, 1885	2,006	9,393	11,399	951	191,968	192,919	204,318
Total	490,839	283,396	774,235	14,006	7,634,122	7,648,128	8,422,363
Total Imports, Coin.	3,352,090	14,490,369	17,842,459	673,926	11,346,317	12,020,243	29,862,702

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND
SILVER, &C.—Continued.
EXPORTS (DOMESTIC).

Customs district.	BULLION.						Total gold and silver.
	United States mint or assay office.	Gold. Other bullion.	Total.	United States mint or assay office.	Silver. Other bullion.	Total	
NEW YORK.							
July, 1884	\$1,772		\$1,772		\$943,495	\$943,495	\$945,267
August, 1884		\$2,750	2,750		1,100,265	1,100,265	1,103,015
September, 1884		1,300	1,300		767,034	767,034	768,334
October, 1884		3,800	3,800		799,239	799,239	803,039
November, 1884		6,500	6,500		792,238	792,238	798,738
December, 1884		12,300	12,300	\$382,400	1,359,339	1,741,739	1,754,039
January, 1885	1,000	3,500	4,500	118,300	1,115,069	1,233,369	1,237,869
February, 1885		4,000	4,000	72,400	1,029,256	1,101,656	1,105,656
March, 1885		7,000	7,000	163,000	598,906	761,906	768,906
April, 1885		6,300	6,300	77,000	932,216	1,009,216	1,015,516
May, 1885		7,100	7,100		1,235,891	1,235,891	1,242,991
June, 1885		5,500	5,500	1,300	1,524,470	1,525,770	1,531,270
Total	2,772	60,050	62,822	814,400	12,197,418	13,011,818	13,074,640
SAN FRANCISCO.							
July, 1884		3,855	3,855	90,000	785,881	875,881	879,736
August, 1884		3,199	3,199	71,000	416,200	487,200	490,399
September, 1884		720	720	194,000	515,621	709,621	710,341
October, 1884		11,680	11,680		550,173	550,173	561,853
November, 1884	305,000	1,686	306,686		147,700	147,700	454,386
December, 1884		2,458	2,458		865,555	865,555	868,013
January, 1885		400	400	61,000	303,600	364,600	365,000
February, 1885		1,078	1,078	77,000	748,556	825,556	826,634
March, 1885		90	90	60,000	519,356	579,356	579,446
April, 1885		650	650		749,123	749,123	749,773
May, 1885		550	550		286,341	286,341	286,891
June, 1885		1,562	1,562	180,000	790,000	970,000	971,562
Total	305,000	27,928	332,928	733,000	6,678,106	7,411,106	7,744,034
ALL OTHER DISTRICTS.							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884							
December, 1884							
January, 1885							
February, 1885							
March, 1885							
April, 1885							
May, 1885							
June, 1885							
Total							
Total Bullion (Domestic Exports)	307,772	87,978	395,750	1,547,400	18,875,524	20,422,924	20,818,674

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs district.	COIN.						Total gold and silver.
	Gold.			Silver.			
	Ameri- can.	For- eign.	Total.	American.		Total.	
				Trade.	Other.		
NEW YORK.							
July, 1884	\$106,531		\$106,531	\$51,200	\$35,000	\$86,200	\$192,731
August, 1884	64,254		64,254	157,000	27,302	184,302	248,556
September, 1884	21,480		21,480	70,000	4,892	74,892	96,372
October, 1884	70,530		70,530		4,711	4,711	75,241
November, 1884	86,983		86,983	100,000	4,500	104,500	191,483
December, 1884	64,501		64,501		1,000	1,000	65,501
January, 1885	143,874		143,874		25,800	25,800	169,674
February, 1885	55,232		55,232		500	500	55,732
March, 1885	105,509		105,509	440,100	10,900	451,000	556,509
April, 1885	35,260		35,260	186,000		186,000	221,260
May, 1885	98,490		98,490	51,300	14,400	65,700	164,190
June, 1885	106,709		106,709		2,400	2,400	109,109
Total	959,353		959,353	1,055,600	131,405	1,187,005	2,146,358
SAN FRANCISCO.							
July, 1884	41,748		41,748	5,200		5,200	46,948
August, 1884	25,550		25,550	12,350		12,350	37,900
September, 1884	53,650		53,650		1,750	1,750	55,400
October, 1884	103,260		103,260				103,260
November, 1884	43,360		43,360				43,360
December, 1884	139,735		139,735				139,735
January, 1885	30,430		30,430				30,430
February, 1885	22,223		22,223				22,223
March, 1885	79,600		79,600				79,600
April, 1885	104,285		104,285				104,285
May, 1885	64,790		64,790				64,790
June, 1885	102,425		102,425				102,425
Total	811,056		811,056	17,550	1,750	19,300	830,356
ALL OTHER DISTRICTS.							
July, 1884	200		200		1,000	1,000	1,200
August, 1884	75,000		75,000				75,000
September, 1884	200		200		100	100	300
October, 1884							
November, 1884							
December, 1884							
January, 1885							
February, 1885							
March, 1885							
April, 1885							
May, 1885							
June, 1885	500,000		500,000		4,222	4,222	504,222
Total	575,400		575,400		5,322	5,322	580,722
Total Coin (Domestic Ex- ports)	2,345,809		2,345,809	1,073,150	138,477	1,211,627	3,557,436

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
July, 1884				\$7,300		\$7,300	\$7,300
August, 1884				500		500	500
September, 1884				37,920		37,920	37,920
October, 1884							
November, 1884							
December, 1884							
January, 1885							
February, 1885							
March, 1885							
April, 1885							
May, 1885							
June, 1885							
Total				45,720		45,720	45,720
SAN FRANCISCO.							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884					\$12,750	12,750	12,750
December, 1884							
January, 1885							
February, 1885							
March, 1885							
April, 1885							
May, 1885							
June, 1885							
Total					12,750	12,750	12,750
ALL OTHER PORTS.							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884							
December, 1884							
January, 1885							
February, 1885							
March, 1885							
April, 1885							
May, 1885							
June, 1885							
Total							
Total Bullion (Foreign Exports)				45,720	12,750	58,470	58,470

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN):

Ports.	COIN.		Total gold and silver coin.
	Gold.	Silver.	
NEW YORK.			
July, 1884	\$5,000	\$207,320	\$212,320
August, 1884	4,866	326,818	331,684
September, 1884		236,820	236,820
October, 1884	1,500	209,491	210,991
November, 1884		291,814	291,814
December, 1884	1,563	222,614	224,177
January, 1885	1,267,122	90,915	1,358,037
February, 1885	1,550,995	124,583	1,675,578
March, 1885	640,883	180,326	821,209
April, 1885	1,011,500	164,394	1,175,894
May, 1885	1,223,045	125,738	1,348,783
June, 1885	25,796	72,739	98,535
Total	5,732,270	2,253,572	7,985,842
SAN FRANCISCO.			
July, 1884		734,262	734,262
August, 1884		383,320	383,320
September, 1884		1,501,905	1,501,905
October, 1884	1,763	1,005,038	1,006,801
November, 1884		500,899	500,899
December, 1884		1,020,868	1,020,868
January, 1885		496,943	496,943
February, 1885		450,687	450,687
March, 1885		1,127,665	1,127,665
April, 1885		1,023,902	1,023,902
May, 1885		442,929	442,929
June, 1885		1,033,716	1,033,716
Total	1,763	9,722,134	9,723,897
ALL OTHER PORTS.			
July, 1884			
August, 1884		4,400	4,400
September, 1884			
October, 1884		5,000	5,000
November, 1884			
December, 1884		19,750	19,750
January, 1885		17,000	17,000
February, 1885	2,300	4,500	6,800
March, 1885		18,586	18,586
April, 1885		4,920	4,920
May, 1885		3,250	3,250
June, 1885		7,500	7,500
Total	2,300	84,906	87,206
Total Coin (Foreign Exports)	5,736,333	12,060,612	17,796,945

XLII.—STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1884.

[Reported by Chief of Bureau of Statistics.]

IMPORTS.

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	Bars.	Other bullion.	Total.	Bars.	O ther bullion.	Total.	
NEW YORK.							
January, 1884	\$1, 200	\$12, 844	\$14, 044	\$23, 020	\$140	\$23, 160	\$37, 204
February, 1884	3, 006	15, 939	18, 945	3, 330	.....	3, 330	22, 275
March, 1884	3, 240	9, 274	12, 514	.....	2, 000	2, 000	14, 514
April, 1884	5, 855	13, 088	18, 943	321	6, 600	6, 921	25, 864
May, 1884	1, 475	11, 599	13, 074	1, 520	7, 890	9, 410	22, 484
June, 1884	3, 182	22, 708	25, 890	910	8, 300	9, 210	35, 100
July, 1884	732, 975	18, 929	751, 904	2, 376	8, 464	10, 840	762, 744
August, 1884	1, 466, 885	12, 831	1, 479, 716	300	11, 200	11, 500	1, 491, 216
September, 1884	70, 085	13, 647	83, 732	1, 455	14, 000	15, 455	99, 187
October, 1884	1, 451, 223	16, 272	1, 467, 495	462	27, 676	28, 138	1, 495, 633
November, 1884	3, 416, 834	251, 550	3, 668, 384	17, 625	935	18, 560	3, 686, 944
December, 1884	62, 644	25, 731	88, 375	.....	271	271	88, 646
Total	7, 218, 604	424, 412	7, 643, 016	51, 319	87, 476	138, 795	7, 781, 811
SAN FRANCISCO.							
January, 1884 .....	.....	102, 992	102, 992	4, 000	150, 326	154, 326	257, 318
February, 1884 .....	.....	63, 020	63, 020	5, 200	143, 766	148, 966	211, 986
March, 1884 .....	.....	13, 050	13, 050	.....	187, 513	187, 513	200, 563
April, 1884 .....	.....	35, 606	35, 606	.....	149, 553	149, 553	185, 159
May, 1884 .....	.....	32, 200	32, 200	8, 775	191, 967	200, 742	232, 942
June, 1884 .....	.....	39, 028	39, 028	.....	97, 112	97, 112	136, 140
July, 1884 .....	.....	88, 117	88, 117	1, 000	150, 894	151, 894	240, 011
August, 1884 .....	.....	40, 060	40, 060	100, 595	91, 488	192, 083	232, 143
September, 1884 .....	.....	66, 953	66, 953	67, 805	89, 475	157, 280	224, 233
October, 1884 .....	.....	63, 789	63, 789	161, 762	.....	161, 762	225, 551
November, 1884 .....	.....	120, 801	120, 801	16, 218	78, 073	94, 291	215, 092
December, 1884 .....	.....	71, 402	71, 402	.....	203, 900	203, 900	275, 302
Total .....	.....	737, 018	737, 018	365, 355	1, 534, 067	1, 899, 422	2, 636, 440
ALL OTHER PORTS.							
January, 1884	5, 687	1, 184	6, 871	18, 107	50, 176	68, 283	75, 154
February, 1884	1, 500	1, 196	2, 696	1, 973	20, 901	22, 874	25, 570
March, 1884 .....	.....	2, 400	2, 400	33, 806	25, 600	59, 406	61, 806
April, 1884	35, 545	8, 439	43, 984	51, 202	19, 188	70, 390	114, 374
May, 1884	35, 220	16, 097	51, 317	33, 626	17, 837	51, 463	102, 780
June, 1884	450	5, 145	5, 595	48, 736	28, 044	76, 780	82, 375
July, 1884 .....	.....	115, 171	115, 171	55, 261	39, 638	94, 899	210, 070
August, 1884	8, 000	31, 402	39, 402	42, 161	28, 838	70, 999	110, 401
September, 1884	450	19, 520	19, 970	14, 652	13, 377	28, 029	47, 999
October, 1884	6, 928	45, 800	52, 728	157, 770	86, 775	244, 545	297, 273
November, 1884 .....	.....	21, 345	21, 345	35, 573	66, 598	102, 171	123, 516
December, 1884 .....	.....	6, 000	6, 000	195, 124	133, 758	328, 882	334, 882
Total	93, 780	273, 699	367, 479	687, 991	530, 730	1, 218, 721	1, 586, 200
Total Imports, Bullion.....	7, 312, 384	1, 435, 129	8, 747, 513	1, 104, 665	2, 152, 273	3, 256, 938	12, 004, 451

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.
IMPORTS.

Ports.	COIN.						
	Gold.			Silver.			Total gold and silver coin.
	Ameri- can.	Foreign.	Total.	Ameri- can.*	Foreign.	Total.	
NEW YORK.							
January, 1884	\$14, 268	\$32, 375	\$46, 643	\$50, 364	\$404, 231	\$454, 595	\$501, 238
February, 1884	24, 165	12, 845	37, 010	55, 051	334, 508	389, 559	426, 569
March, 1884	17, 830	179, 181	197, 011	141, 554	233, 381	374, 935	571, 946
April, 1884	11, 518	2, 736, 335	2, 747, 853	25, 926	198, 076	224, 002	2, 971, 855
May, 1884	119, 067	142, 295	261, 362	22, 474	208, 125	230, 599	491, 961
June, 1884	59, 951	1, 932, 830	1, 992, 781	36, 415	216, 762	253, 177	2, 245, 958
July, 1884	162, 972	1, 113, 079	1, 276, 051	34, 462	311, 115	345, 577	1, 621, 628
August, 1884	248, 932	895, 121	1, 144, 053	73, 568	240, 266	313, 834	1, 457, 887
September, 1884	275, 627	985, 768	1, 261, 395	38, 720	151, 455	190, 175	1, 451, 570
October, 1884	153, 024	665, 660	818, 684	48, 316	203, 227	251, 543	1, 070, 227
November, 1884	837, 010	3, 514, 958	4, 351, 968	47, 906	110, 381	158, 287	4, 510, 255
December, 1884	289, 549	1, 477, 728	1, 767, 277	34, 161	106, 048	140, 209	1, 907, 486
Total	2, 213, 913	13, 688, 175	15, 902, 088	608, 917	2, 717, 575	3, 326, 492	19, 228, 580
SAN FRANCISCO.							
January, 1884	3, 860	348, 023	351, 883	4, 297	149, 756	154, 053	505, 936
February, 1884	1, 029	150, 132	151, 161	2, 200	133, 500	135, 700	286, 861
March, 1884	2, 000	113, 099	115, 099	1, 208	180, 718	181, 926	297, 025
April, 1884	6, 900	152, 850	159, 750	14, 890	153, 933	168, 823	328, 573
May, 1884	1, 185	52, 867	54, 052	2, 147	106, 073	108, 220	162, 272
June, 1884	2, 800	4, 902	7, 702	1, 329	92, 574	93, 903	101, 605
July, 1884	4, 618	35, 144	39, 762	2, 175	84, 426	86, 601	126, 363
August, 1884	22, 311	9, 674	31, 985	2, 218	153, 619	155, 837	187, 822
September, 1884	9, 225	24, 333	33, 558	4, 564	156, 750	155, 314	188, 872
October, 1884	22, 498	11, 225	33, 723	15, 978	269, 715	285, 693	319, 416
November, 1884	5, 760	12, 100	17, 860	1, 096	321, 275	322, 371	340, 231
December, 1884	16, 103	162, 536	178, 639	40, 535	168, 279	208, 814	387, 453
Total	98, 289	1, 076, 885	1, 175, 174	92, 637	1, 964, 618	2, 057, 255	3, 232, 429
ALL OTHER PORTS.							
January, 1884		2, 980	2, 980	6, 692	302, 126	308, 818	311, 798
February, 1884	147, 500	1, 972	149, 472	1, 600	174, 026	175, 626	325, 098
March, 1884	561, 020	2, 107	563, 127	793	397, 101	397, 894	961, 021
April, 1884	2, 163	2, 130	4, 293	400	386, 186	386, 586	390, 879
May, 1884	1, 207, 990	6, 536	1, 214, 526	1, 906	464, 355	466, 261	1, 680, 787
June, 1884	1, 638	1, 965	3, 603	4, 534	516, 636	521, 170	524, 773
July, 1884	275	11, 823	12, 098	2, 200	513, 007	515, 207	527, 305
August, 1884	9, 000	14, 084	23, 084	3, 454	500, 450	503, 904	526, 988
September, 1884		12, 064	12, 064		458, 192	458, 192	470, 256
October, 1884		14, 983	14, 983	671	1, 770, 784	1, 771, 455	1, 786, 438
November, 1884	2, 190	10, 356	12, 546	1, 346	668, 219	669, 565	682, 111
December, 1884	3, 155	116, 951	120, 106		689, 414	689, 414	809, 520
Total	1, 934, 931	197, 951	2, 132, 882	23, 596	6, 840, 496	6, 864, 092	8, 996, 974
Total Imports, Coin	4, 247, 133	14, 963, 011	19, 210, 144	725, 150	11, 522, 689	12, 247, 839	31, 457, 983

* Imports of silver coin classified as "American" and "Foreign." Trade dollars not separately stated during 1884.

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (DOMESTIC).

Customs districts.	BULLION.						
	Gold.			Silver.			Total gold and silver.
	United States mint or assay office.	Other bullion.	Total.	United States mint or assay office.	Other bullion.	Total.	
NEW YORK.							
January, 1884		\$3, 000	\$3, 000		\$867, 636	\$867, 636	\$870, 636
February, 1884		6, 000	6, 000		1, 114, 010	1, 114, 010	1, 120, 010
March, 1884	\$6, 372, 362	3, 000	6, 375, 362		794, 137	794, 137	7, 169, 499
April, 1884	16, 207, 279		16, 207, 279	\$1, 400	582, 654	584, 054	16, 791, 333
May, 1884	368, 876	2, 800	371, 676	8, 422	683, 063	691, 485	1, 063, 161
June, 1884		2, 240	2, 240	655, 606		655, 606	657, 846
July, 1884	1, 772		1, 772		943, 495	943, 495	945, 267
August, 1884		2, 750	2, 750		1, 100, 265	1, 100, 265	1, 103, 015
September, 1884		1, 300	1, 300		767, 034	767, 034	768, 334
October, 1884		3, 800	3, 800		799, 239	799, 239	803, 039
November, 1884		6, 500	6, 500		792, 238	792, 238	798, 738
December, 1884		12, 300	12, 300	382, 400	1, 359, 339	1, 741, 739	1, 754, 039
Total	22, 950, 289	43, 690	22, 993, 979	1, 047, 828	9, 803, 110	10, 850, 938	33, 844, 917
SAN FRANCISCO.							
January, 1884		45, 696	45, 696		680, 275	680, 275	725, 971
February, 1884				100, 000	488, 168	588, 168	588, 168
March, 1884				50, 550	237, 310	287, 860	287, 860
April, 1884		213	213	150, 200	468, 226	618, 426	618, 639
May, 1884		1, 549	1, 549	345, 000	160, 800	505, 800	507, 349
June, 1884		1, 217	1, 217	100, 000	342, 100	442, 100	443, 317
July, 1884		3, 855	3, 855	90, 000	785, 881	875, 881	879, 736
August, 1884		3, 199	3, 199	71, 000	416, 200	487, 200	490, 399
September, 1884		720	720	194, 000	515, 621	709, 621	710, 341
October, 1884		11, 680	11, 680		550, 173	550, 173	561, 853
November, 1884		1, 686	1, 686		452, 700	452, 700	454, 386
December, 1884		2, 458	2, 458		865, 555	865, 555	868, 013
Total		72, 273	72, 273	1, 100, 750	5, 963, 009	7, 063, 759	7, 136, 032
ALL OTHER DISTRICTS.							
January, 1884							
February, 1884							
March, 1884							
April, 1884							
May, 1884							
June, 1884							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884							
December, 1884							
Total							
Total Domestic Exports Bullion	22, 950, 289	115, 963	23, 066, 252	2, 148, 578	15, 766, 119	17, 914, 697	40, 980, 949

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS. (DOMESTIC).

Customs districts.	COIN.							
	Gold.			Silver.			Total gold and silver.	
	American.	Foreign.	Total.	American.		Foreign.		Total.
				Trade.	Other.			
NEW YORK.								
January, 1884	\$60,895		\$60,895				\$60,895	
February, 1884	2,263,224		2,263,224		\$3,450	\$3,450	2,266,674	
March, 1884	4,060,303		4,060,303	\$25,000	16,017	41,017	4,101,320	
April, 1884	3,638,632		3,638,632				3,638,632	
May, 1884	431,900		431,900		1,000	1,000	432,900	
June, 1884	67,000		67,000				67,000	
July, 1884	106,531		106,531	51,200	35,000	86,200	192,731	
August, 1884	64,254		64,254	157,000	27,302	184,302	248,556	
September, 1884	21,480		21,480	70,000	4,892	74,892	96,372	
October, 1884	70,530		70,530		4,711	4,711	75,241	
November, 1884	86,983		86,983	100,000	4,500	104,500	191,483	
December, 1884	64,501		64,501		1,000	1,000	65,501	
Total	10,936,233		10,936,233	403,200	97,872	501,072	11,437,305	
SAN FRANCISCO.								
January, 1884	12,525		12,525		350	350	12,875	
February, 1884	35,715		35,715				35,715	
March, 1884	24,550		24,550				24,550	
April, 1884	23,675		23,675				23,675	
May, 1884	47,005		47,005				47,005	
June, 1884	15,648		15,648				15,648	
July, 1884	41,748		41,748	5,200		5,200	46,948	
August, 1884	25,550		25,550	12,350		12,350	37,900	
September, 1884	53,650		53,650		1,750	1,750	55,400	
October, 1884	103,260		103,260				103,260	
November, 1884	43,360		43,360				43,360	
December, 1884	139,735		139,735				139,735	
Total	566,421		566,421	17,550	2,100	19,650	586,071	
ALL OTHER DISTRICTS.								
January, 1884					448	448	448	
February, 1884								
March, 1884								
April, 1884								
May, 1884	300,000		300,000		159	159	300,159	
June, 1884	100		100				100	
July, 1884	200		200		1,000	1,000	1,200	
August, 1884	75,000		75,000				75,000	
September, 1884	200		200		100	100	300	
October, 1884								
November, 1884								
December, 1884								
Total	375,500		375,500		1,707	1,707	377,207	
Total Domestic Exports, Coin	11,878,154		11,878,154	420,750	101,679	522,429	12,400,583	

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

EXPORTS (FOREIGN).

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	Bars.	Other bullion.	Total.	Bars.	Other bullion.	Total.	
NEW YORK.							
January, 1884	\$900	\$1,500	\$2,400				\$2,400
February, 1884							
March, 1884				\$6,700		\$6,700	6,700
April, 1884				1,400		1,400	1,400
May, 1884							
June, 1884				11,600		11,600	11,600
July, 1884				7,300		7,300	7,300
August, 1884				500		500	500
September, 1884				37,920		37,920	37,920
October, 1884							
November, 1884							
December, 1884							
Total	900	1,500	2,400	65,420		65,420	67,820
SAN FRANCISCO.							
January, 1884					4,000	4,000	4,000
February, 1884					5,200	5,200	5,200
March, 1884							
April, 1884							
May, 1884							
June, 1884							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884					12,750	12,750	12,750
December, 1884							
Total					21,950	21,950	21,950
ALL OTHER PORTS.							
January, 1884							
February, 1884							
March, 1884							
April, 1884							
May, 1884							
June, 1884							
July, 1884							
August, 1884							
September, 1884							
October, 1884							
November, 1884							
December, 1884							
Total							
Total Foreign Exports (Bullion)	900	1,500	2,400	65,420	21,950	87,370	89,770

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND
SILVER, &C.—Continued.
EXPORTS (FOREIGN).

Ports.	COIN.		Total gold and silver coin.
	Gold.	Silver.	
NEW YORK.			
January, 1884	\$5,000	\$487,346	\$492,346
February, 1884	1,106,218	324,600	1,430,818
March, 1884	1,763,920	359,256	2,123,176
April, 1884	1,176,926	229,268	1,406,194
May, 1884	1,559,734	249,700	1,809,434
June, 1884	44,900	241,897	286,797
July, 1884	5,000	207,320	212,320
August, 1884	4,866	326,818	331,684
September, 1884		236,820	236,820
October, 1884	1,500	209,491	210,991
November, 1884		291,814	291,814
December, 1884	1,563	222,614	224,177
Total	5,669,627	3,386,944	9,056,571
SAN FRANCISCO.			
January, 1884	24,250	264,652	288,902
February, 1884		298,179	298,179
March, 1884		588,696	588,696
April, 1884		618,147	618,147
May, 1884		530,348	530,348
June, 1884		433,627	433,627
July, 1884		734,262	734,262
August, 1884		383,320	383,320
September, 1884		1,501,905	1,501,905
October, 1884	1,763	1,005,038	1,006,801
November, 1884		500,899	500,899
December, 1884		1,020,868	1,020,868
Total	26,013	7,879,941	7,905,954
ALL OTHER PORTS.			
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
July, 1884			
August, 1884		4,400	4,400
September, 1884			
October, 1884		5,000	5,000
November, 1884			
December, 1884		19,750	19,750
Total	800	77,367	78,167
Total Foreign Exports (Coin)	5,696,440	11,344,252	17,040,692

STATEMENT OF MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER, &C.—Continued.

Recapitulation.

IMPORTS.

Description.	Gold.	Silver.	Total.
Bullion	\$8,747,513	\$3,256,938	\$12,004,451
Foreign coin	14,963,011	11,522,689	26,485,700
Total	23,710,524	14,779,627	38,490,151
American coin	4,247,133	725,150	4,972,283
Total bullion and coin	27,957,657	15,504,777	43,462,434

EXPORTS.

Domestic bullion	\$23,066,252	\$17,914,697	\$40,980,949
Foreign bullion	2,400	87,370	89,770
Foreign coin	5,696,440	11,344,252	17,040,692
Total	28,765,092	29,346,319	58,111,411
American coin	11,878,154	*522,429	12,400,583
Total bullion and coin	40,643,246	29,868,738	70,511,984

* Includes 420,750 trade-dollars:

EXCESS.

Bullion and foreign coin:			
Exports, excess	\$5,054,568	\$14,566,692	\$33,368,458
American coin:			
Imports, excess		202,721	
Exports, excess	7,631,021		

XLIII.—STATEMENT SHOWING THE IMPORTS INTO THE CUSTOMS DISTRICT OF NEW ORLEANS OF GOLD AND SILVER COIN AND BULLION, DURING THE YEAR ENDING JUNE 30, 1885:

[Reported by Chief of Bureau of Statistics.]

Countries.	GOLD.				SILVER.				Total.
	Bars.	Other bullion.	Coin.		Bars.	Other bullion.	Coin.		
			Ameri- can.	For- eign.			Ameri- can.	For- eign.	
Mexico.....				\$4, 537			\$892	\$34, 642	\$40, 071
All other countries..	\$20, 569	\$41, 463	\$500			\$311	2, 710	53, 773	119, 386
Total.....	20, 569	41, 463	500	4, 537		311	3, 602	88, 475	159, 457

XLIV.—MANIFESTED IMPORTS AND EXPORTS OF GOLD AND SILVER AT SAN FRANCISCO DURING CALENDAR YEAR 1884.

IMPORTS.

Source.	Silver bullion.	Trade-dollars.	Silver coin.	Gold bullion.	Gold coin.	Total.
French Poss., all other.....			\$34,931		\$3,800	\$38,731
British Columbia.....				\$654,775	22,671	677,446
British Poss. in Australasia.....				66,002	394,385	460,387
Hawaiian Islands.....			467,701		85,545	553,246
Japan.....			11,222		645,769	656,991
Mexico.....	\$1,890,222		1,513,396	12,641	23,044	3,439,303
Peru.....	9,200					9,200
Central American States.....			25,932	1,800	1,760	29,492
China.....			4,073			4,073
Total.....	1,899,422		2,057,255	735,218	1,176,974	5,868,869

EXPORTS.

Source.	Domestic silver bullion.	Trade-dollars.	Silver coin.	Gold bullion.	Gold coin.	Foreign gold coin.	Total.
Hong-Kong.....	\$4,656,953	\$17,550	*\$7,423,093	\$27,273	\$450,788		\$12,575,657
Hawaiian Islands.....			†1,006,250		145,000	\$24,250	1,175,500
Mexico.....					4,378		4,378
Japan.....	1,144,306		445,961		1,763		1,592,030
French Poss., all other.....			10,275				10,275
Central American States.....					11,255		11,255
United States of Colombia.....			1,750				1,750
East Indies.....	273,500						273,500
Other islands and ports.....			5,900				5,900
Total.....	6,074,759	17,550	8,893,229	27,273	613,184	24,250	15,650,245

* Mexican.

† Hawaiian.

XLV.— WORLD'S PRODUCTION OF GOLD AND SILVER.**

[Compiled from official statistics furnished by the

Countries.	1882.			
	Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States	48,902	32,500,000	1,126,083	46,800,000
Russia	35,913	23,867,935	7,781	323,427
Australia	43,550	28,943,217	2,475	102,878
Mexico	1,409	936,223	703,508	29,237,798
Germany	376	249,890	214,982	8,934,652
Austria-Hungary	61,580	1,050,068	647,118	1,958,224
Sweden	17	11,298	1,500	62,350
Norway			5,893	244,954
Italy	d109	72,375	d432	17,949
Spain			e74,500	3,096,220
Turkey	10	6,646	2,164	89,916
Argentine Republic	f118	78,546	f10,109	420,225
Colombia	5,802	3,856,000	18,283	760,000
Bolivia	g109	72,375	g264,677	11,000,000
Chili	245	163,000	128,106	5,325,000
Brazil	g1,116	741,694		
Japan .....	||952	||632,520	||21,121	||877,772
Africa	a3,000	1,993,800		
Venezuela	3,904	2,595,077		
Dominion of Canada	g1,648	1,094,926	g1,641	68,205
France			14,291	594,053
Peru	h179	119,250	h45,909	1,908,000
Total	148,939	98,984,840	2,690,573	111,821,623

** The bullion product of the world, as given for the census year in Table "CC," volume 13, page 381 of the United States Census of 1880, repeats a clerical error in the Director's report of 1880, but corrected in subsequent reports, namely: in estimating the product of the rest of South America, "for 1877, 1878, and 1879, the estimate of Soetbeer of 250,000 kilograms was converted into \$1,039,190 instead of \$10,391,190." The error was corrected in the report of the Director of the Mint for 1881.

* Estimated same as official statement for 1882.

† Official for Victoria and New South Wales, with estimated production of the other provinces.

‡ Amounts parted from deposits at the Sydney and Melbourne mints.

§ The estimate of 1883 with increased deposits at Melbourne and Sydney mints (99,222 ounces) added

|| Estimated same as official for 1883.

¶ Same as Consul Dalton's estimate for 1883.

XLV.— WORLD'S PRODUCTION OF GOLD AND SILVER.**

countries named, except when otherwise stated.]

1883.				1884.			
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>
45, 140	30, 000, 000	1, 111, 457	46, 200, 000	46, 343	30, 800, 000	1, 174, 205	48, 800, 000
*35, 913	23, 867, 935	*7, 781	323, 427	32, 829	21, 818, 304	9, 336	388, 000
†39, 873	26, 500, 000	‡2, 151	89, 418	§42, 960	28, 551, 101	¶2, 788	115, 960
1, 438	955, 639	711, 347	29, 568, 576	1, 780	1, 183, 137	655, 868	27, 257, 885
457	308, 722	230, 694	9, 589, 300	555	368, 853	248, 115	10, 311, 659
1, 638	1, 088, 615	48, 708	2, 024, 645	1, 658	1, 101, 707	49, 424	2, 054, 070
37	24, 590	1, 583	65, 800	19	12, 627	1, 816	75, 472
-----	-----	5, 645	234, 645	-----	-----	6, 387	265, 490
d109	72, 375	d432	17, 949	d109	72, 375	d432	17, 949
-----	-----	e74, 500	3, 096, 220	-----	-----	3, 562	148, 000
*10	6, 646	*2, 164	89, 916	*10	6, 646	*2, 164	89, 916
f118	78, 546	f10, 109	420, 225	f118	78, 546	f10, 109	420, 225
*5, 802	3, 856, 000	*18, 283	760, 000	*5, 802	3, 856, 000	*18, 286	760, 000
g109	72, 375	384, 985	16, 000, 000	g109	72, 375	||384, 985	16, 000, 000
*245	163, 000	*128, 106	5, 325, 000	*245	163, 000	*128, 106	5, 325, 000
952	632, 520	-----	-----	||952	632, 520	-----	-----
256	170, 270	21, 121	877, 772	||256	170, 270	||21, 121	877, 772
a3, 000	1, 993, 800	-----	-----	a3, 000	1, 993, 800	-----	-----
c5, 022	3, 338, 058	-----	-----	¶5, 022	3, 338, 058	-----	-----
1, 435	954, 000	g1, 641	68, 205	||1, 435	954, 000	g1, 641	68, 205
-----	-----	6, 356	264, 275	-----	-----	||6, 356	264, 275
h179	119, 250	h45, 909	1, 908, 000	179	119, 250	45, 909	1, 908, 000
141, 733	94, 197, 341	2, 812, 972	116, 923, 373	143, 381	95, 292, 569	2, 770, 610	115, 147, 878

a Estimated by Dr. A. Soetbeer, 1879.

b Official for Hungary, with former annual production for Austria added.

c Report of Consul Dalton, Consular Report 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.

h Estimated same as official statement for 1884.

**XLVI.—COINAGE OF VARIOUS COUNTRIES—CALENDAR YEARS,
EXCEPT FOR INDIA, MEXICO, BRAZIL, AND JAPAN.**

[Compiled from Official Statistics.]

Countries.	1882.		1883.		1884.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
United States.....	\$65,887,685	\$27,972,035	\$29,241,990	\$29,245,989	\$23,991,756	\$28,534,866
Mexico.....	452,590	25,146,260	407,600	24,083,921	328,698	25,377,378
Bolivia.....		1,684,865		11,600,000		
Argentine Republic.....			4,530,210	1,715,445		
Great Britain.....		1,021,381	6,831,169	6,201,517	11,309,819	3,204,824
Australia.....	18,701,959		19,908,722		22,196,106	
India.....	170,543	29,386,322	67,044	24,927,400		13,847,656
Germany.....	3,167,085	6,407,157	21,002,897	594,564	13,723,494	114,319
Austria-Hungary.....	2,829,590	3,122,819	2,154,390	5,552,191	1,244,975	3,890,163
France.....	722,206	223,853				23,160
Belgium.....	2,016,117					
Italy.....			785,027		62,165	2,121,953
Netherlands.....		608,312		81,095		182,910
Norway.....		69,680	192,708	37,520		
Sweden.....	39,876	17,707	436,619	250,468	1,022,420	132,784
Spain.....	1,996,310	10,671,842	3,327,235	10,523,421	4,983,004	6,738,971
Portugal.....	162,000		217,080		186,840	
Japan.....	565,645	4,367,393	544,290	3,120,892	569,415	3,088,724
Brazil.....	25,508	9,994	52,801	23,589		
Russia.....			12,793,575		19,840,548	1,020,786
Turkey.....	2,960,056		1,844,640	44,000		
Colombia.....				699,114		
Switzerland.....			965,000			
Honduras.....		76,314				
Persia.....			47,117	605,579		
Peru.....						1,400,949
Sandwich Islands.....						700,000
China.....						160,000
Total.....	99,697,170	110,785,934	104,845,114	109,306,705	99,459,240	90,039,443

† Approximate.

**XLVII.—CHARGES IMPOSED AT THE COINAGE MINTS AND ASSAY OFFICE
AT NEW YORK ON DEPOSITS AND PURCHASES OF BULLION.**

DEPOSIT MELTING CHARGE.

On all bullion (or coin) not required to be parted or refined:
For each melt of 1,000 ounces or less 100 cents.
Over 1,000 ounces $\frac{1}{10}$ of 1 cent per oz.

PARTING AND REFINING CHARGES.

I.—Parting Gold and Silver or Refining Gold.

[Rate per ounce, gross.]

On bullion containing—	At Phila- delphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Under 200 M, gold.....	1½ cents.	1½ cents.	1 cent.	2 cents.	2 cents.
From 200 M to 399½ M, gold.....	2 "	2 "	2 cents.	3 "	3 "
From 400 M to 699½ M, gold.....	3 "	3 "	3 "	4 "	4 "
From 700 M and over, gold.....	4 "	4 "	4 "	6 "	6 "
Over 100 M, basemetal, additional	1 cent.	1 cent.	1 cent.	½ cent.	½ cent.

And, in addition to the above, on deposits requiring parting (except silver purchases), or refining gold, for each deposit of 1,000 ounces or less, 100 cents; over 1,000 ounces, $\frac{1}{10}$ of 1 cent per ounce, gross.

For gold coin or standard gold bars, the rate per ounce charged will be imposed only on the number of ounces required to be refined to raise the whole to standard.

Silver allowed the depositor is calculated on the basis of refining the gold to 990 M.

II.—Refining Silver.

[Rate per ounce gross.]

On bullion containing—	At Phila- delphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Less than 897 M, silver.....	1½ cents.	1½ cents.	1½ cents.	2 cents.	2 cents.
From 897 M to 979½ M, silver.....	1 cent.	1 cent.	1 cent.	1½ "	1½ "
From 980 M to 997½ M, silver....	½ "	½ "	½ "	1 cent.	1 cent.

In addition to the above, on silver deposits requiring refining (except purchases), a charge on each deposit of 1,000 ounces or less, 100 cents; over 1,000 ounces, $\frac{1}{10}$ of 1 cent per ounce, gross.

For standard or sterling bars the rate per ounce will be imposed only on the number of ounces required to be refined to raise the whole to the fineness of such bars.

TOUGHENING CHARGE.

Gold bullion..... $\frac{1}{2}$ to 2 cents per ounce, gross.
Silver bullion $\frac{1}{2}$ to 1 cent per ounce, gross.

ALLOY CHARGE.

On the number of ounces of copper required to reduce the bullion to standard 2 cents per ounce, troy.

BAR CHARGE.

On bullion deposited for fine bars not required to be parted or refined, and for standard, sterling, or unparted bars:

Bars of—	At Phila- delphia.	At New Orleans.	At New York.	At San Francisco.	At Carson.
Fine gold, per \$100 value	5 cents.	5 cents.	4 cents.	10 cents.	10 cents.
Fine silver, per ounce, fine.....	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.	$\frac{1}{10}$ cent.	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.
Standard gold, per \$100 value ...	10 cents.	10 cents.	10 cents.	10 cents.	10 cents.
Standard silver, per ounce, standard	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.	$\frac{1}{2}$ cent.
Sterling silver, per ounce, gross.	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "
Unparted bullion, per ounce, gross.	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "	$\frac{1}{2}$ "

XLVIII.—CHARGES IMPOSED AT THE ASSAY OFFICES (OTHER THAN NEW YORK) ON DEPOSITS OF BULLION.

CHARGES AT THE MINT AT DENVER CONDUCTED AS AN ASSAY OFFICE, AND THE ASSAY OFFICES AT CHARLOTTE, N. C., BOISÉ, IDAHO; HELENA, MONT.; AND SAINT LOUIS, MO.

[NOTE.—The operations of these institutions are confined by law to the receipt, melting, assaying, and stamping of bullion, and returning to depositors the identical bullion in unparted bars, or, in the case of gold bullion, the value in coin or unparted bars, as may be preferred by the depositor.]

1. For melting, refining by fluxes, assaying and stamping of bullion, $\frac{1}{2}$ of 1 per cent. on the gross value of the bullion.

2. When more than one melt is necessary, or extra materials are required to remove the base metals contained in deposits to render the resulting bullion ductile, an extra charge corresponding therewith must be made.

3. Upon gold bullion deposited for payment of its value from the bullion fund, in addition to the assay office charge, the same charges as those imposed by the mint to which such bullion is required to be forwarded, and a further charge to cover the cost of transportation will be collected of the depositor.

XLIX.—AN ACT TO AUTHORIZE THE COINAGE OF THE STANDARD SILVER DOLLAR, AND TO RESTORE ITS LEGAL-TENDER CHARACTER.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be coined, at the several mints of the United States, silver dollars of the weight of four hundred and twelve-and-a-half grains Troy of standard silver, as provided in the act of January eighteenth, eighteen hundred and thirty-seven, on which shall be the devices and superscriptions provided by said act; which coins together with all silver dollars heretofore coined by the United States, of like weight and fineness, shall be a legal tender, at their nominal value, for all debts and dues, public and private, except where otherwise expressly stipulated in the contract. And the Secretary of the Treasury is authorized and directed to purchase, from time to time, silver bullion, at the market price thereof, not less than two million dollars worth per month, nor more than four millions dollars worth per month, and cause the same to be coined monthly, as fast as so purchased, into such dollars; and a sum sufficient to carry out the foregoing provision of this act is hereby appropriated out of any money in the Treasury not otherwise appropriated. And any gain or seigniorage arising from this coinage shall be accounted for and paid into the Treasury, as provided under existing laws relative to the subsidiary coinage: *Provided,* That the amount of money at any one time invested in such silver bullion, exclusive of such resulting coin, shall not exceed five million dollars: *And provided further,* That nothing in this act shall be construed to authorize the payment in silver of certificates of deposit issued under the provisions of section two hundred and fifty-four of the Revised Statutes.

SEC. 2. That immediately after the passage of this act, the President shall invite the governments of the countries composing the Latin Union, so-called, and of such other European nations as he may deem advisable, to join the United States in a conference to adopt a common ratio between gold and silver, for the purpose of establishing, internationally, the use of bi-metallic money, and securing fixity of relative value between those metals; such conference to be held at such place, in Europe or in the United States, at such time within six months, as may be mutually agreed upon by the executives of the governments joining in the same, whenever the governments so invited, or any three of them, shall have signified their willingness to unite in the same.

The President shall, by and with the advice and consent of the Senate, appoint three commissioners, who shall attend such conference on behalf of the United States, and shall report the doings thereof to the President, who shall transmit the same to Congress.

Said commissioners shall each receive the sum of two thousand five hundred dollars and their reasonable expenses, to be approved by the Secretary of State; and the amount necessary to pay such compensation and expenses is hereby appropriated out of any money in the Treasury not otherwise appropriated.

SEC. 3. 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.

SEC. 4. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

SAM. J. RANDALL

Speaker of the House of Representatives.

W. A. WHEELER

Vice-President of the United States

and President of the Senate

IN THE HOUSE OF REPRESENTATIVES U. S.

February 28, 1878.

The President of the United States having returned to the House of Representatives, in which it originated the bill, entitled "An act to authorize the coinage of the standard silver dollar, and to restore its legal-tender character," with his objections thereto; the House of Representatives proceeded in pursuance of the Constitution to reconsider the same; and

Resolved, That the said bill pass, two-thirds of the House of Representatives agreeing to pass the same.

Attest:

GEO. M. ADAMS *Clerk,*

By GREEN ADAMS

Chief Clerk.

IN THE SENATE OF THE UNITED STATES

February 28, 1878.

The Senate having proceeded, in pursuance of the Constitution, to reconsider the bill entitled "An act to authorize the coinage of the standard silver dollar, and to restore its legal-tender character," returned to the House of Representatives by the President of the United States, with his objections, and sent by the House of Representatives to the Senate with the message of the President returning the bill;

Resolved, That the bill do pass, two-thirds of the Senate agreeing to pass the same.

Attest:

GEO. C. GORHAM

Secretary of the Senate

*L.—COMPARATIVE

[From the "Question

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
EUROPE. LATIN UNION.			Grams.
FRANCE. }	Franc of 100 centimes.	100 francs.....	32. 258
		50 francs.....	16. 129
		20 francs.....	6. 452
		10 francs.....	3. 226
		5 francs.....	1. 613
BELGIUM. }	Franc of 100 centimes.	20 francs.....	6. 542
		10 francs.....	3. 226
ITALY. }	Lira of 100 centesimi.	100 liras.....	32. 258
		50 liras.....	16. 129
		20 liras.....	6. 452
		10 liras.....	3. 226
		5 liras.....	1. 613
SWITZERLAND. }	Franc of 100 centimes.		
GREECE. }	Drachma of 100 lepta.	100 drachmas.....	32. 258
		50 drachmas.....	16. 129
		20 drachmas.....	6. 452
		10 drachmas.....	3. 226
		5 drachmas.....	1. 613

* The "values" in the original table are stated in "Francs." The values of the gold coins in the each coin with the fine gold in a U. S. dollar. The silver values were obtained by multiplying th

TABLE OF COINS.

Monétaire," by H. Costes.]

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
.900	\$19 80	5 francs	25.000	.900	\$0.96, 5
	9 65	2 francs	10.000	.835	.35, 9
	3 86	1 franc	5.000		.17, 9
	1 93	50 centimes	2.500		.08, 9
	96.5	20 centimes	1.000		.03, 7
.900	3.86 1 93	5 francs	25.000	.900	.96, 5
		2 francs	10.000	.835	.35, 9
		1 franc	5.000		.17, 9
		50 centimes	2.500		.08, 9
.900	19 30	5 liras	25.000	.900	.96, 5
	9 65	2 liras	10.000	.835	.35, 9
	3 86	1 lira	5.000		.17, 9
	1 93	50 centesimi	2.500		.08, 9
	96.5	20 centesimi	1.000		.03, 7
		5 francs	25.000	900	.96, 5
		2 francs	10.000	.835	.35, 9
		1 franc	5.000		.17, 9
		50 centimes	2.500		.08, 9
.900	19 30	5 drachmas	25.000	.900	.96, 5
	9 65	2 drachmas	10.000	.835	.35, 9
	3 86	1 drachma	5.000		.17, 0
	1 93	50 lepta	2.500		.08, 9
	96.5	20 lepta	1.000		.03, 7

table as printed in this report are the exact intrinsic values obtained by comparing the fine gold in values in francs by \$0.19.3, so that they express neither the intrinsic nor U. S. coining value of silver.

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
GREAT BRITAIN. {	Pound sterling of 20 shillings.	5 pounds.....	<i>Grams.</i> 39.940
		2 pounds.....	15.976
		Sovereign (pound sterling)....	7.988
		½ sovereign	3.994
MALTA.	(Money of the metropolis.)		
NETHERLANDS. {	Florin of 100 cents.	Double ducat	6.988
		Ducat	3.494
		10 florins.....	6.720
GRAND DUCHY OF LUXEMBURG.	The legal money is the florin of Holland, but the reckoning is generally in francs and centimes.		
GERMANY. {	Mark of 100 pfennigs.	20 marks or double crown.....	7.965
		10 marks or crown	3.982
		5 marks.....	1.991
HARY. {	Florin of 100 kreutzers.	Quadruple ducat.....	13.960
		Ducat	3.490
		8 florins, 20 francs	6.452
		4 florins, 10 francs	3.226

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
.916, 66	\$24.33, 2	Crown (5 shillings)	28.276	.925	\$1.12, 1
	9.73, 3	$\frac{1}{2}$ crown (2 shillings 6 pence)	14.138		.56, 2
	4.86, 65	Florin (2 shillings)	11.310		.44, 8
	2.43, 3	1 shilling (12 pence)	5.655		.22, 4
		6 pence	2.828		.11, 2
		4 pence	1.885		.07, 5
		3 pence	1.414		.05, 6
		2 pence	0.942		.03, 7
		1 penny	0.471		.01, 9
.983	4.56, 5	Rixdaler ($2\frac{1}{2}$ florins)	25.000	.945	1.01, 3
	2.28, 3	Florin (100 cents)	10.000		.40, 5
		$\frac{1}{2}$ florin	5.000		.20, 3
	4.02	25 cents	3.575	.640	.09, 8
		10 cents	1.400		.03, 9
		5 cents	0.685		.01, 9
.900	4.76, 5	5 marks	27.777	.900	1.07, 3
	2.38, 2	2 marks	11.111		.42, 8
	1.19, 1	1 mark	5.555		.21, 4
		$\frac{1}{2}$ mark	2.777		.10, 8
		$\frac{1}{4}$ mark	1.111		.04, 2
.986	9.15	2 florins	24.691	.900	.95, 3
	2.28, 7	1 florin (100 kreutzers)	12.345		.47, 7
.900	3.85, 9	$\frac{1}{2}$ florin (25 kreutzers)	5.341	.520	.12, 0
	1.93	20 kreutzers	2.666	.500	.05, 6
		10 kreutzers	1.666	.400	.02, 9
		Maria Theresa thaler 1780, called <i>Levantin</i> .	28.064	.833	1.00, 4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
PORTUGAL.	Milreis.	Crown, 10 milreis	<i>Grams.</i> 17. 735
		$\frac{1}{2}$ crown, 5 milreis	8. 868
		$\frac{1}{4}$ crown, 2 milreis	3. 547
		$\frac{1}{10}$ crown, 1 milreis	1. 774
SPAIN.	Silver escudo of 10 reales (law of 1868).	Doubloon, 10 escudos	8. 387
		4 escudos	3. 355
		2 escudos	1. 677
	Peseta of 100 centimos (decree of 1864).		
OTTOMAN EM- PIRE.	Piaster of 40 paras.	500 piasters	36. 082
		250 piasters	18. 041
		100 piasters	7. 216
		50 piasters	3. 608
		25 piasters	1. 804
BULGARIA.	Lew of 100 cents.	Gold Alexander (20 lews)	6. 45161
SERVIA.	Dinar of 100 paras.	20 dinars	6. 452
		10 dinars	3. 226
ROUMANIA.	Ley of 100 banis.	20 leys	6. 452
		10 leys	3. 226
		5 leys	1. 613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINESS.	VALUE.
			<i>Grams.</i>		
.916, 66	\$10. 80, 4	5 testoons, 500 reis	12. 500	.916, 66	\$0. 49, 2
.916, 66	5. 40, 5	2 testoons, 200 reis	5. 000	.916, 66	.19, 7
.916, 66	2. 16, 2	1 testoon, 100 reis	2. 500	.916, 66	.09, 8
.916, 66	1. 08	$\frac{1}{2}$ testoon, 50 reis	1. 250	.916, 66	.04, 8
.900	5. 01, 7	Duro, 2 escudos	25. 960	.900	1. 00, 2
.900	2. 00, 7	Escudo, 10 reales	12. 980	.900	.50, 2
.900	1. 00, 4	Peseta	5. 192	.810	.17, 9
		$\frac{1}{2}$ peseta	2. 596	.810	.09, 1
		Real, 100 centimos	1. 298	.810	.04, 4
		5 pesetas	25. 000	.900	.96, 5
		2 pesetas	10. 000	.835	.35, 9
		1 pesetas	5. 000	.835	.17, 9
		$\frac{1}{2}$ peseta, 2 reales	2. 500	.835	.08, 9
.916, 66	21. 98	20 piasters	24. 055	.830	.85, 7
.916, 66	10. 99	10 piasters	12. 028	.830	.42, 8
.916, 66	4. 39, 6	5 piasters	6. 014	.830	.21, 4
.916, 66	2. 19, 8	2 piasters	2. 405	.830	.08, 5
.916, 66	1. 09, 9	1 piaster, 40 paras	1. 203	.830	.04, 2
		$\frac{1}{2}$ piaster, 20 paras	0. 601	.830	.02, 1
.900	3. 85, 9	{ 2 lews	10. 000	.835	.35, 8
		{ 1 lew, 100 cents	5. 000	.835	.17, 9
		{ $\frac{1}{2}$ lew	2. 500	.835	.09, 0
.900	3. 85, 9	{ 5 dinars	25. 000	.900	.96, 5
		{ 2 dinars	10. 000	.835	.35, 9
.900	1. 93	{ 1 dinar	5. 000	.835	.17, 9
		{ $\frac{1}{2}$ dinar	2. 500	.835	.08, 9
.900	3. 85, 9	{ 5 leys	25. 000	.900	.96, 5
.900	1. 93, 0	{ 2 leys	10. 000	.835	.35, 9
		{ 1 ley, 100 banis	5. 000	.835	.17, 9
.900	.96, 5	{ $\frac{1}{2}$ ley, 50 banis	2. 500	.835	.08, 9

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			<i>Grams.</i>
RUSSIA. {	Rouble of 100 kopecks. }	"Half imperial" 5 roubles, Ducat, 3 roubles. }	6.545 3.927
FINLAND. {	Markka of 100 penni. }	20 markkaa 10 markkaa	6.452 3.226
SCANDINAVIAN UNION. — SWEDEN {	Crown of 100 ore. }	20 crowns 10 crowns	8.960 4.480
and			
NORWAY. {	Crown of 100 ore, or 30 skillings. }	20 crowns, 5 specie daler 10 crowns, 2½ specie daler	8.960 4.480
DENMARK. {	Crown of 100 ore. }	20 crowns 10 crowns	8.960 4.480
AFRICA. — EGYPT. {	Piaster of 40 paras. }	100 piasters 50 piasters 25 piasters	8.500 4.250 2.125

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
		Rouble, 100 kopecks	20.735	.868	\$0.77, 0
		Poltinnik, 50 kopecks	10.367	.868	.38, 4
.916, 66	\$3.98, 7	Tchetvertak, 25 kopecks	5.183	.868	.19, 1
		Abassis, 20 kopecks	4.079	.500	.08, 7
.916, 66	2.39, 2	Polish florin, 15 kopecks	3.059	.500	.06, 6
		Grivnik, 10 kopecks	2.039	.500	.04, 4
		Pietak, 5 kopecks	1.019	.500	.02, 1
.900	3.85, 9	2 markkaa	10.365	.868	.38, 4
		1 markka	5.182	.868	.19, 1
.900	1.93	50 penni	2.549	.750	.08, 1
		25 penni	1.274	.750	.04, 1
.900	5.35, 9	2 crowns	15.000	.800	.51, 5
		1 crown, 100 ore	7.500	.800	.25, 7
.900	2.68, 0	50 ore	3.000	.600	.12, 9
		25 ore	2.420	.600	.06, 2
		10 ore	1.450	.400	.02, 5
		2 crowns	15.000	.800	.51, 5
		Crown, 30 skillings	7.500	.800	.25, 7
.900	5.35, 9	50 ore	5.000	.800	.12, 9
		40 ore	4.000	.600	.10, 2
.900	2.68, 0	25 ore	2.420	.600	.06, 2
		10 ore	1.450	.400	.02, 5
.900	5.35, 9	2 crowns	15.000	.800	.51, 5
		1 crown, 100 ore	7.500	.800	.25, 7
.900	2.68, 0	50 ore	5.000	.600	.12, 9
		40 ore	4.000	.600	.10, 2
		25 ore	2.420	.600	.06, 2
		10 ore	1.450	.400	.02, 5
.875	4.94, 3	10 piasters	12.500	.900	.48, 2
		5 piasters	6.250	.900	.24, 1
.875	2.47, 1	2½ piasters	3.125	.900	.12, 2
.875	1.23, 6	1 piaster	1.250	.900	.04, 8

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
			<i>Grams.</i>
TUNIS. {	Piaster of 16 karobs. }	{ 100 piasters.....	19.500
		{ 50 piasters.....	9.750
		{ 25 piasters.....	4.875
		{ 10 piasters.....	1.950
		{ 5 piasters.....	0.975
MAURITIUS. (English possessions.)	Rupee. Same as East Indies.		
ASIA. —			
INDIA. {	Rupee. of 16 annas. }	{ Mohur, 15 rupees	11.664
		{ $\frac{3}{4}$ mohur, 10 rupees.....	7.776
		{ $\frac{1}{2}$ mohur, 5 rupees.....	3.888
CEYLON.	Rupee.	(Same as East Indies.)	
HONG-KONG. {	{ Mexican dollar of 100 cents. (Or any other silver dollar of equivalent value.) }		
STRAITS SET- TLEMENT. {	{ Same monetary system as that of Hong-Kong. }		
PERSIA. {	Thoman of 25 abassis. }	{ Thoman, 100 scabis	3.760
		{ $\frac{1}{2}$ thoman, 50 scabis	1.880
COCHIN CHINA. {	{ Mexican piaster or peso of 100 cents. }		

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
.900	\$11.66, 4	2 piasters	<i>Grams.</i> 6.194	.900	\$0.23, 9
	5.83, 1	1 piaster	3.097	.900	.12, 0
	2.91, 6				
	1.16, 6				
	.58, 3				
		20 cents	2.333	.800	.08, 1
		10 cents	1.166	.800	.04, 1
.916, 66	7.10, 6	Rupree	11.664	.916, 66	.45, 9
	4.73, 7	$\frac{1}{2}$ rupee	5.832	.916, 66	.23, 0
	2.36, 9	$\frac{1}{4}$ rupee	2.916	.916, 66	.11, 4
		$\frac{1}{8}$ rupee	1.458	.916, 66	.05, 8
		Dollar	26.956	.900	1.04
		$\frac{1}{2}$ dollar	13.478	.900	.52, 1
		20 cents	5.431	.800	.18, 7
		10 cents	2.715	.800	.09, 3
		5 cents	1.358	.800	.04, 6
		20 cents	5.431	.800	.18, 7
		10 cents	2.715	.800	.09, 3
		5 cents	1.358	.800	.04, 6
.916, 66	2.29, 1	Sachib-Keran	10.400	.900	.40, 1
.916, 66	1.14, 5	Banabat, 10 scabis	5.200	.900	.20, 1
		Abassia, 4 scabis	2.080	.900	.07, 9
		Trade piaster	27.215	.900	1.05
		$\frac{50}{100}$ piaster	13.603	.900	.52, 5
		$\frac{20}{100}$ piaster	5.443	.900	.20, 8
		$\frac{10}{100}$ piaster	2.721	.900	.10, 4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
JAPAN.	Yen of 100 sen.	20 yen	33.333
		10 yen	16.667
		5 yen	8.333
		2 yen	3.333
		1 yen	1.667
OCEANICA.			
NETHERLAND INDIES.	Florin of 100 cents.		
PHILIPPINE ISLANDS.	Peso duro of 100 centavos.	Doubloon, 4 pesos	6.766
		Escudo deoro, 2 pesos	3.383
		Escudello deoro, 1 peso	1.691
AMERICA.			
BRITISH POSSESSIONS.			
CANADA.	English pound sterling, and American dollar of 100 cents.		
NEWFOUND- LAND.	The monetary unit is nomi- nally a dollar, 985 of which are worth 1,000 American dollars, and 480=100 sover- eigns.	2 dollars (200 cents=100 pence).	3.328
THE ANTILLES.	Pound sterling..... Dollar } =100 cents. Piaster }		
JAMAICA.	English coins		

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
.900	\$19.93, 8	Yen	26.956	.900	\$1.04
	9.96, 9	50 sen	12.500	.800	.42, 8
	4.98, 4	20 sen	5.000	.800	.17, 2
	1.99, 4	10 sen	2.500	.800	.08, 5
	.99, 7	5 sen	1.250	.800	.04, 2
		$\frac{1}{2}$ florin, 25 cents	3.180	.720	.09, 8
		$\frac{1}{10}$ florin, 10 cents	1.250	.720	.03, 9
		$\frac{1}{20}$ florin, 5 cents	0.610	.720	.01, 9
.875	3.93, 5	50 centavos	12.980	.900	.50, 2
	1.96, 7	20 centavos	5.192	.900	.20, 1
	.98, 4	10 centavos	2.596	.900	.10
		50 cents	11.620	.925	.46, 1
		25 cents	5.810	.925	.23, 0
		10 cents	2.324	.925	.09, 3
		5 cents	1.162	.925	.04, 6
.916, 66	2.02, 7	50 cents	11.782	.925	.46, 7
		20 cents	4.713	.925	.23, 0
		10 cents	2.356	.925	.09, 3
		5 cents	1.178	.925	.04, 6
		3 half-pence	0.945	.925	.03, 7
		English coins.			

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
UNITED STATES OF NORTH AMERICA.	Dollar of 100 cents.	Double eagle	<i>Grams.</i> 33.436
		Eagle, 10 dollars	16.718
		$\frac{1}{2}$ eagle, 5 dollars	8.359
		3 dollars	5.015
		$\frac{1}{4}$ eagle, 2 $\frac{1}{2}$ dollars	4.179
		1 dollar	1.672
MEXICO.	Peso or Piaster of 100 centavos.	20 pesos	33.841
		10 pesos	16.921
		5 pesos	8.460
		2 $\frac{1}{2}$ pesos	4.230
		1 peso	1.692
		Once..... } =16 pesos Doubloon..... }	27.064
BRAZIL.	Milreis.	20 milreis	17.929
		10 milreis	8.965
		5 milreis	4.482
HONDURAS.	Piaster or Dollar of 100 cents.		
HAYTI.	Gourde of 100 cents.	10 Gourdes.....	16.129
		5 Gourdes	8.065
		2 Gourdes.....	3.226
		1 Gourde.....	1.613
VENEZUELA.	Bolivar (value, 0.19, 3 cents).	20 Venezolanos	32.258
		10 Venezolanos	16.129
		5 Venezolanos	8.065
		1 Venezolano	1.613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
.900	\$20.00	Trade dollar	27.215	.900	\$1.05
.900	10.00	Dollar, 100 cents	26.729	.900	1.00
.900	5.00	$\frac{1}{2}$ dollar, 50 cents	12.500	.900	.50
.900	3.00	$\frac{1}{4}$ dollar, 25 cents	6.250	.900	.25
.900	2.50	20 cents	5.000	.900	.20
.900	1.00	Dime, 10 cents	2.500	.900	.10
.875	\$19.68, 4	Peso, 100 centavos	27.073	.902, 7	\$1.04, 8
.875	9.84, 0	50 centavos	13.536	.902, 7	.52, 3
.875	4.92	25 centavos	6.768	.902, 7	.26, 1
.875	2.46, 1	10 centavos	2.707	.902, 7	.10, 4
.875	.98, 4	5 centavos	1.353	.902, 7	.05, 2
.875	15.74				
.917	\$10.93	2 milreis	25.500	.917	\$1.00, 2
.917	5.46, 3	1 milreis	12.750	.917	.50, 2
.917	2.73, 3	500 reis	6.375	.917	.25, 1
	\$1.01, 3				
.900	\$9.65	Gourde	25.000	.900	\$0.96, 5
.900	4.82, 4	$\frac{1}{2}$ Gourde	12.500	.835	.44, 8
.900	1.93	$\frac{1}{4}$ Gourde	5.000	.835	.17, 9
.900	.96, 5	$\frac{1}{8}$ Gourde	2.500	.835	.08, 9
		$\frac{1}{16}$ Gourde	1.250	.835	.04, 4
.900	\$19.30	Venezolano	25.000	.900	\$0.96, 5
.900	9.65	$\frac{1}{2}$ Venezolano	12.500	.835	.44, 8
.900	4.82, 4	2 decimos, bolivar	5.000	.835	.17, 9
.900	.96, 5	Decimo	2.500	.835	.08, 9
		5 centavos	1.250	.835	.04, 4

COMPARATIVE TABLE

COUNTRY.	MONEY OF ACCOUNT.	GOLD.	
		DENOMINATION.	LEGAL WEIGHT.
UNITED STATES OF COLOMBIA.	{ Peso of 10 dineros or 100 centavos. }	Double condor, 20 pesos	Grams. 32.258
		Condor, 10 pesos	16.129
PARAGUAY.	{ Piaster of 8 reals. }	.....	.....
URUGUAY.	{ Peso of 100 centavos. }	.....	1.697
ARGENTINE REPUBLIC.	{ Peso of 100 centavos. }	Argentino	8.065
		Medio argentino	4.032
BOLIVIA.	{ Boliviano of 100 centavos. }	Once and subdivisions of $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$, and $\frac{1}{5}$ once.	25.000
CHILI.	{ Peso of 10 dineros or 100 centavos. }	Condor, 10 pesos	15.253
		Doubloon, 5 pesos	7.627
		Escudo, 2 pesos	3.050
		Peso	1.525
PERU.	{ Sol of 10 dineros or 100 centavos. }	20 sols	32.258
		10 sols	16.129
		5 sols	8.065
		2 sols	3.226
		1 sol	1.613

OF COINS—Continued.

GOLD—Continued.		SILVER.			
FINENESS.	VALUE.	DENOMINATION.	LEGAL WEIGHT.	FINENESS.	VALUE.
			<i>Grams.</i>		
.900	\$19.30	Peso.....	25.000	.900	\$0.96, 5
.900	9.65	2 decimos.....	5.000	.835	.17, 9
		Decimo.....	2.500	.835	.08, 9
		$\frac{1}{2}$ decimo.....	1.250	.835	.04, 4
	.89, 9				
.917	1.03, 4	Peso.....	25.000	.900	.96, 5
		50 centesimos.....	12.500	.900	.48, 3
		20 centesimos.....	5.000	.900	.19, 3
		10 centesimos.....	2.500	.900	.09, 6
.900	4.82, 4	Peso.....	25.000	.900	.9, 65
.900	2.41, 2	50 centavos.....	12.500	.900	.48, 3
		20 centavos.....	5.000	.900	.19, 3
		10 centavos.....	2.500	.900	.09, 6
		5 centavos.....	1.250	.900	.04, 8
.900	14.95, 4	{ Boliviano, and subdivisions of 50, 25, 12 $\frac{1}{2}$, and 6 $\frac{1}{2}$ hundredths. }	{ 25.000 }	.900	.96, 5
.900	9.12, 3	Peso.....	25.000	.900	.96, 5
.900	4.56, 2	50 centavos.....	12.500	.900	.48, 3
.900	1.82, 4	20 centavos.....	5.000	.900	.19, 3
.900	.91, 2	1 decimo.....	2.500	.900	.09, 6
		$\frac{1}{2}$ decimo.....	1.250	.900	.04, 8
.900	19.30	Sol.....	25.000	.900	.96, 5
.900	9.65	$\frac{1}{2}$ sol.....	12.500	.900	.48, 3
.900	4.82, 4	$\frac{1}{4}$ sol.....	5.000	.900	.19, 3
.900	1.93	Dinero.....	2.500	.900	.09, 6
.900	.96, 5	$\frac{1}{2}$ dinero.....	1.250	.900	.04, 8

NOTE.—Table LI ("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 CHIEF OF BUREAU OF ENGRAVING
AND PRINTING.

REPORT
ON THE
OPERATIONS OF THE BUREAU OF ENGRAVING
AND PRINTING.

TREASURY DEPARTMENT,
BUREAU OF ENGRAVING AND PRINTING,
Washington, November 16, 1885.

SIR: The following report upon the operations of the Bureau of Engraving and Printing for the fiscal year ended June 30, 1885, is respectfully submitted.

WORK EXECUTED.

There were finished and delivered during the year 7,695,536 sheets of notes and securities of the face value of \$431,912,680; 19,777,077 sheets of internal revenue and customs stamps, containing 455,554,008 stamps, and drafts, checks, certificates, licenses, and other similar work, amounting to 788,666 sheets. There was also done a large amount of miscellaneous work for various branches of the public Departments.

The notes and certificates delivered during the fiscal year 1884, amounted to 8,194,676 sheets. The falling off of nearly half a million sheets in the deliveries for 1885 was due to the decrease in the production of United States notes. On the 4th of May the Secretary of the Treasury directed that the imprinting of the seal on United States notes and certificates by this Bureau should be discontinued. The deliveries of notes and certificates were accordingly suspended, except of such as had been previously sealed. The number of sheets delivered was about 800,000 less than it would have been had the usual rate of delivery been maintained.

Since the close of the fiscal year an important change has taken place in the method of finishing United States notes. A committee of officers of the Department was directed by the Secretary of the Treasury, on May 29, to devise and recommend to him a plan for imprinting the seals upon United States notes, and gold and silver certificates, and for separating the same, under the direction and supervision of the Treasurer of the United States. The committee in its report, submitted the following propositions:

(1) That public policy requires that there should not only be absolute security against fraud and overissue in the engraving and printing of the public securities, but that the public should be assured in some conclusive way that such security exists.

(2) That such security can best be attained by intrusting the final authentication of the public securities to other control than that of the mechanical establishment by which they are executed.

(3) That this object may be accomplished with reference to United States notes and certificates by intrusting to the Treasurer of the United States the duty of affixing the seal of the United States thereon.

(4) That it is indispensable, in order to secure the full assurance of security at which this plan aims, that the imprint of the seal should not be made in the building where the securities are executed, but in the Treasury building, under the direct supervision of the Treasurer of the United States.

(5) That, having examined the question, we believe that no legal obstacle exists to the transfer to the office of the Treasurer of the United States of a sufficient number of operatives and machines from the Bureau of Engraving and Printing to perform this duty, and to charging the salaries and other expenses connected therewith to the appropriation for "labor and expenses of engraving and printing."

(6) That the notes and certificates complete, except as to the imprinting of the seal thereon and the separation thereof, should be delivered by the Bureau of Engraving and Printing to the Treasurer of the United States, and that the responsibility of the Bureau should end and that of the Treasurer begin upon such delivery.

(7) That, in order to fully fix the responsibility of the Treasurer of the United States, the notes and certificates should be taken up in the cash account of his office immediately on the imprinting of the seal thereon.

This report having been approved by the Secretary, steps were at once taken for the transfer to the office of the Treasurer of the United States of the presses, machinery, and operatives required to carry its recommendations into effect. The necessary arrangements were completed on the 16th of July, and on that day the sealing and separating of the notes were begun by the Treasurer's Office, to which they are transferred by this Bureau unsealed and in sheets. This plan has worked to the satisfaction of all parties concerned. It relieves the Bureau of Engraving and Printing of the risk of holding finished notes, and deprives it of the power to produce perfect securities of any kind.

The report of the committee also recommended the adoption of a paper for the United States notes and national-bank notes somewhat heavier than that now used, finished on both sides, and having a silk thread imbedded in it and running lengthwise of the note, as the sole distinctive feature. This was deemed sufficient to meet the requirements of the law providing for a distinctive paper. The abandonment of the so-called distributed fiber now used was recommended for the reason that it impairs the quality both of the paper and of the printing upon it. These recommendations were approved by the Secretary, but the quantity of paper of the old style still on hand is so great that the use of the new paper cannot be begun within the current fiscal year. Some notes have been experimentally printed on specimens of the new paper. They are much superior in appearance to those printed on the paper containing the distributed fiber.

COST OF WORK.

The expenses of the Bureau during the year were:

For salaries of officers and clerks and wages of employes other than plate-printers and their assistants.....	\$471,757 20
For plate printing at piece rates, including the wages of plate-printers' assistants.....	330,764 22
For materials, machinery, tools, and miscellaneous expenses.....	153,442 60
For salaries of office of custodian of dies, rolls, and plates.....	7,741 45
For pay of special witness of destruction of securities.....	1,490 00
Total.....	965,195 47

Of this amount \$24,980.90 was charged to the appropriation for salaries of the Bureau of Engraving and Printing, and \$457,678.70 to the appropriation for labor and expenses of engraving and printing. The remainder of \$482,535.87 is the amount charged for executing work for

the various Bureaus of the Treasury and other Departments, and reimbursed to the appropriation for labor and expenses by transfer from the proper appropriations under their control.

By the act of March 3, 1885, an appropriation of \$55,000 was made to meet an expected deficiency in the appropriation for the support of the Bureau for the last fiscal year. This appropriation was not drawn upon, and \$18,021.30 of the original appropriation was left unused, making a saving of \$73,021.30 in the appropriations for that year.

Under the system heretofore pursued all of the expenses of this Bureau, whether for services or materials, are paid in the first instance from the appropriation for labor and expenses of engraving and printing. This appropriation provides only for the production of national-bank notes, certificates of letters patent, and notes, bonds, and other securities of the United States. The estimated cost of all the other work produced by the Bureau, including revenue stamps, disbursing officers' checks, and miscellaneous work in great variety, constituting at least one-half of the work done, is transferred to the appropriation for labor and expenses from the various appropriations to which it is properly chargeable. The charges for the work thus paid for out of other appropriations are, for the most part, based upon estimates made in advance of its actual execution. The estimated cost of the national-bank notes and letters patent is also charged up to the appropriation for labor and expenses at fixed rates. That part of the cost of maintaining the Bureau which is not thus charged off, or reimbursed, is assumed to be the cost of producing United States notes.

It is evident that if the rates charged for other work are less than a proper proportionate share of the entire expenses of the Bureau, or if the production of United States notes falls below the estimated amount, the apparent cost of these notes will be unduly increased. The fallacy of this system of apportioning the expenses is shown by the fact that the national-bank notes of the series of 1875, which have three plate printings on them, appeared to cost only \$50.67 a thousand sheets during the last year, while the apparent cost of United States notes, with only two plate printings on them, was \$66.76. In consequence of the economies recently made, although the production of United States notes has been greatly reduced, and although a small quantity cannot be printed at as low a rate as a large one, their apparent cost during the first four months of the current fiscal year has been reduced to \$42.21 a thousand sheets. Had the printing of one and two dollar notes been continued, and the production of United States notes been kept up to the former rate of 20,000 sheets a day, it is estimated that their apparent cost during the four months would have been \$30.57, or less than half their former cost.

This method of apportioning the expenses and the results to which it leads are unavoidable under the present system of appropriating for the support of the Bureau. There is not only a lump appropriation made directly for its support, but an indefinite number of others, on which it is permitted to draw for work done for the various Departments. The indefinite sums so transferred from other appropriations are added to the regular appropriation for the Bureau, making an aggregate of nearly a million dollars a year, which is expended without any restriction, other than the aggregate sum available, on the rate at which it is to be spent, the amount which may be spent for supplies or for services, the number of persons who may be employed, or the rates which they shall be paid.

There seems to be no good reason why the expenses of this Bureau, unlike those of any other, should be paid out of a number of different appropriations. It does not seem proper that one Bureau of the Department should render bills against the others for work done at the public expense, and add the amounts thus gained to its own appropriation, to be spent over again. As the establishment for producing the securities of the Government it is submitted that the Bureau of Engraving and Printing should, like the other Bureaus of the Department, be provided for by a separate appropriation, covering all of its expenses. The Government, having undertaken to print its securities in its own establishment, should do as any private concern would do—carefully compute the number and wages of the employes and the cost of the materials required for the work, and then make a specific appropriation for the purpose. This method of appropriating has many advantages; it will place a limit upon the number of employes which cannot be exceeded; it will prevent the expenditure of more than a proper proportional share of the appropriation during any period; it will save the complexity in the accounts which springs from the apportionment of the expenses among a number of different appropriations, and it will fix the status of the Bureau as one of the regular branches of the Department.

ESTIMATES FOR 1887.

In compliance with the requirements of the appropriation act of August 7, 1882, itemized estimates for this Bureau for the fiscal year 1884 were submitted, but they were not accepted by Congress, and the appropriations were made in the usual way. In submitting the estimates for the fiscal year 1887 the Secretary has specified the number of persons who may be employed, the salaries which they shall receive, and the amounts which may be spent for plate printing and for materials and miscellaneous expenses. These estimates have been prepared with great care, and are based upon a careful computation of the work to be done and of the labor and materials required to produce it.

The total amount estimated for is \$815,390. Of this amount \$327,740 is for compensation of the employes, who have been arranged in classes, with the title, number, and salary of each class specified; \$328,380 is for plate printing at the piece rates fixed, or to be fixed, by the Secretary of the Treasury; \$141,820 is for the materials used in engraving, plate printing, and the other processes of manufacture, and \$17,450 is for the salaries of that part of the force embraced in the classified civil service. For the purpose of comparison with the appropriations for 1886 there should be added \$15,415.75 for certain items, not properly chargeable to the work of the Bureau, which have been omitted from its estimates and taken up in the estimates of the branches of the Department to which they properly belong, making a total of \$830,805.75. The appropriations made directly for the support of the Bureau for the fiscal year 1886 amounted to \$500,430. To this amount should be added \$455,000, which it was estimated would be transferred from other appropriations or deposited by private parties, making the total amount available \$955,430. The reduction in the estimates for 1887 below the appropriations for 1886 is therefore \$124,624.25.

A comparison of the estimates for 1887 with the actual cost of work heretofore shows nearly the same result. A careful computation shows that the amount of work which it is proposed to produce in 1887 at a cost of \$815,390 would have cost \$940,888.70 at the rates which prevailed in 1885. The annual saving is therefore \$125,498.70. This sum

accurately represents the result of the economies which have recently been made in the management of the Bureau, and which will have a permanent effect on the cost of producing the public securities if the estimates submitted are adopted by Congress.

The compensation of all the officers and employés of the Bureau, except the plate-printers and their assistants, has been estimated for at annual rates instead of the present daily wages, thus assimilating the method of their compensation to that of the other employés of the Department.

The appropriation asked for is intended to cover all of the expenses of the Bureau of Engraving and Printing, whether heretofore paid out of the appropriation for labor and expenses, transferred to that appropriation from other appropriations, or reimbursed to it by private parties, as is the cost of engraving new plates for national banks. The appropriations to which these expenses have heretofore been charged should, so far as practicable, be either discontinued or reduced by the amount heretofore expended for engraving and printing. Where it is not practicable to thus reduce the appropriation, as will be the case with the appropriations to which many small jobs of work done for other Departments have heretofore been charged, the cost of the work may still be charged to the appropriation and deposited in the Treasury as a miscellaneous receipt, instead of going to swell the appropriation for labor and expenses. The cost of doing work for private parties should be deposited in the same way, so that the amount expended by the Bureau cannot by any means be increased beyond the amount appropriated for its support by Congress. Should new work at any time be by law assigned to the Bureau, there could be added to the appropriation an amount sufficient to pay the operatives and buy the materials required to produce it.

ECONOMIES EFFECTED.

The number of persons employed in this Bureau on the 1st of March, 1885, was 1,145. In compliance with the circular letter of the Secretary of the Treasury of March 21, calling upon the heads of Bureaus to report to him whether the force employed in their offices could be reduced, ninety-two employés were discharged on the first of April. Most of these were plate-printers and their assistants who were paid by the piece, and whose discharge therefore did not affect the expenses. Some subsequent reduction of the force took place, so that the number of employés on the 21st of May, when the present Chief of the Bureau entered upon his duties, was 1,040. A systematic inquiry into the methods of doing the work, and the usefulness and capacity of the force employed, was at once begun. Competent accountants were detailed from the Department to examine the system pursued in keeping the accounts and records, and making the reports of the Bureau, with special reference to its simplification and improvement. Their examination disclosed a great number of useless reports and records.

The daily reports to the Secretary of the Treasury, made in great detail for each class of work, and requiring the employment of a number of clerks, were found to serve no useful purpose. The changes recommended in the reports and accounts rendered unnecessary the services of not less than sixteen clerks. An examination of other branches of the work brought to light other opportunities for economy. The system of paying the operatives by the piece for counting, examining and the other processes through which the securities pass, led to indifferent work in some respects, and increased the wages beyond the rates originally intended. The indiscriminate admission of visitors to all

branches of the Bureau seriously interfered with the work of the operatives, and required the employment of ten guides at a cost of more than \$4,000 a year, besides the occasional services of other employés.

As a result of these inquiries the force was, on the 1st of July, reduced one hundred and five persons. The piece rates were abolished for all the processes except plate printing, and the female operatives graded in three classes, with fixed pay. The admission of visitors was stopped, except on Saturdays, and the guides discharged or assigned to other work. The hours of labor, which had been from 8:40 o'clock a. m. to 4 p. m., except on Saturdays, when work ceased at 3 p. m., were increased to eight hours, as required by law. The force of clerks was reduced from eighty-eight to fifty-seven. The messenger force was also greatly reduced, and a large number of superfluous places of various grades, ranging from \$2,000 a year to \$1 a day, permanently abolished. Further economies have since been made. The force of the engraving division, which was not fully reduced on July 1, on account of the necessity for making a large number of new plates for banks whose charters have been extended, was reduced on the 1st of November to the number which it is estimated will be permanently required. The saving of expense made in this division alone amounts to more than \$25,000 a year.

The total reduction of force since the 1st of March is two hundred and fifty-nine, and the number of employés is now eight hundred and eighty-six, being smaller than at any time since May 1, 1879.

The result of these various economies is a saving of more than \$120,000 a year without any impairment of the productive capacity of the Bureau. This saving has been made in the amounts paid for labor other than that employed in plate printing. Plate-printers being paid by the piece, the amount expended for plate printing is governed by the work executed. Some slight reduction has been made in the rates where they were found excessive, but in the main this cannot be considered a controllable item of expense. So, too, with the materials used, which are governed by the work done. The only item of expense that can be effectually controlled is that of salaries and wages. This item has been reduced from an annual rate of \$471,757.20 to about \$350,000, or more than 25 per cent. This saving is a permanent one and will continue, whatever may be the amount of work done. The expenses of the Bureau since the first of July have been further reduced by the stoppage of the printing of one and two dollar United States notes. During the first four months of the fiscal year the net expenses have been \$74,412.47 less than a proportionate share of the year's appropriation. The saving thus far during the fiscal year is, therefore, at the rate of \$223,237.41 per annum.

Though further experience will doubtless show where further economies and improvements may be made, the changes which have already taken place in the force and in the methods of doing business have put the Bureau in a very satisfactory condition. The discipline and attendance are excellent, and all of the employés are trained, capable, and fully and usefully employed.

QUALITY OF THE WORK.

The artistic quality of much of the work produced by the Bureau is unsatisfactory. Most of the securities engraved of late years have been largely made up of a patented lettering, which is stiff, inartistic, and unsuited to work of the quality required for the securities of the Government. A great amount of money has been expended in the preparation of alphabets and numerals by the patented process. The

introduction of surface or relief printing from steel dies in the place of printing from steel plates has also impaired the quality of the work. It will be the aim hereafter to discard as rapidly as possible these inferior processes, and to replace the securities produced by them with work of the first quality from new and artistic designs.

I have the honor to be, with great respect, your obedient servant,

EDWARD O. GRAVES,

Chief of Bureau.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

No. 1.—STATEMENT showing the UNITED STATES NOTES, BONDS, and CERTIFICATES and NATIONAL-BANK NOTES, DELIVERED during the fiscal year 1885.

Class.	Denomina- tion.	Sheets.	Value.
United States notes, series of 1880	\$1	2,549,000	\$10,196,000
	2	1,483,000	11,864,000
	5	587,000	11,740,000
	10	163,000	6,520,000
	20	57,000	4,560,000
	50	10,000	2,000,000
	100	5,000	2,000,000
	500	3,000	6,000,000
	1,000	3,000	12,000,000
Total		4,860,000	66,880,000
Currency certificates, series of 1875	10,000	2,668	80,040,000
Silver certificates, series of 1880	10	190,500	7,620,000
	20	99,500	7,960,000
	50	10,000	2,000,000
	100	10,000	4,000,000
	500	2,000	4,000,000
	1,000	2,000	8,000,000
Total		314,000	33,580,000
Gold certificates, Department series	20	4,000	320,000
	5,000	1,000	20,000,000
	10,000	1,000	40,000,000
Total		6,000	60,320,000
4 per cent. registered bonds	100	6,000	600,000
	1,000	15,000	15,000,000
	50,000	1,000	50,000,000
Total		22,000	65,600,000
4½ per cent. registered bonds	100	3,000	300,000
	1,000	5,000	5,000,000
	10,000	2,000	20,000,000
Total		10,000	25,300,000
3.65 per cent. District of Columbia registered bonds	1,000	1,000	1,000,000
	5,000	1,000	5,000,000
Total		2,000	6,000,000
National currency, series of 1875	5, 5, 5, 5	405,680	8,113,600
	10, 10, 10, 10	23,363	934,520
	10, 10, 10, 20	255,593	12,779,650
	10, 10, 20, 50	555	49,950
	20, 20, 20, 20	2,265	181,200
	20, 20, 50, 100	260	49,400
	20, 20, 20, 50	4,702	517,220
	50, 50	1,300	130,000
	50, 100	20,575	3,086,250
	50, 50, 50, 100	100	25,000
	100, 100	175	35,000
	500	10	5,000
Total		714,578	25,906,790

No. 1.—*STATEMENT showing the UNITED STATES NOTES, BONDS, and CERTIFICATES and NATIONAL-BANK NOTES DELIVERED, &c.*—Continued.

Class.	Denomination.	Sheets.	Value.
National currency, series of 1882	\$5, 5, 5, 5 10, 10, 10, 20 50, 100	966, 027 707, 741 90, 522	\$19, 320, 540 35, 387, 050 13, 578, 300
Total		1, 764, 290	68, 285, 890
Specimen United States notes, series of 1880	1 2 5 10 20 50 100 500 1, 000	13 15 13 15 14 14 12 13 13	52 120 260 600 1, 120 2, 800 4, 800 26, 000 52, 000
Total		122	87, 752

RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880	4, 860, 000	\$66, 880, 000
Currency certificates	2, 668	80, 040, 000
Silver certificates	314, 000	33, 580, 000
Gold certificates, Department series	6, 000	60, 320, 000
4 per cent. registered bonds	22, 000	65, 600, 000
4½ per cent. registered bonds	10, 000	25, 300, 000
3.65 per cent. District of Columbia bonds	2, 000	6, 000, 000
National currency, series of 1875	714, 578	25, 906, 790
National currency, series of 1882	1, 764, 290	68, 285, 890
Total	7, 695, 536	431, 912, 680

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS DELIVERED during the fiscal year 1885.*

Class.	Sheets.	Stamps.
Tax-paid stamps for distilled spirits, series of 1878:		
10 gallons	21, 000	63, 000
20 gallons	15, 000	45, 000
30 gallons	102, 500	307, 500
40 gallons	245, 000	735, 000
50 gallons	4, 500	13, 500
60 gallons	11, 000	33, 000
70 gallons	3, 000	9, 000
80 gallons	90, 000	270, 000
90 gallons	4, 000	12, 000
130 gallons	500	1, 500
Total	496, 500	1, 489, 500
Stamps for rectifiers, series of 1878:		
5 gallons	23, 500	94, 000
10 gallons	35, 500	142, 000
20 gallons	34, 500	138, 000
30 gallons	41, 000	164, 000
40 gallons	182, 000	728, 000
50 gallons	9, 000	36, 000
60 gallons	1, 000	4, 000
80 gallons	10, 500	42, 000
90 gallons	2, 500	10, 000
Total	339, 500	1, 358, 000

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS, &c.—Continued.*

Class.	Sheets.	Stamps.
Stamps for wholesale liquor dealers, series of 1878:		
5 gallons	24, 000	72, 000
10 gallons	67, 000	201, 000
20 gallons	28, 000	84, 000
30 gallons	1, 000	3, 000
40 gallons	56, 000	168, 000
50 gallons	6, 000	18, 000
Total	182, 000	546, 000
Warehouse stamps, series of 1878:		
Distillery warehouse	283, 000	1, 132, 000
Special bonded warehouse	5, 000	15, 000
Total	288, 000	1, 147, 000
Beer stamps, series of 1878:		
Hogshead	61, 000	1, 220, 000
Barrel	95, 000	1, 900, 000
$\frac{1}{2}$ barrel	397, 000	7, 940, 000
$\frac{1}{4}$ barrel	9, 000	180, 000
$\frac{1}{8}$ barrel	1, 822, 000	36, 440, 000
$\frac{1}{16}$ barrel	116, 000	2, 320, 000
$\frac{1}{32}$ barrel	569, 000	11, 380, 000
Total	3, 069, 000	61, 380, 000
Export stamps and brewers' permits, series of 1878:		
Export distilled spirits	122, 000	488, 000
Brewers' permits	25, 000	100, 000
Total	147, 000	588, 000
Export tobacco stamps, series of 1883	17, 000	68, 000
Tobacco stamps, strip, series of 1883:		
1 ounce	346, 500	13, 860, 300
2 ounce	1, 973, 500	78, 940, 000
3 ounce	139, 000	5, 560, 000
4 ounce	2, 497, 000	99, 880, 000
8 ounce	1, 111, 000	16, 665, 000
16 ounce	230, 000	3, 450, 000
Total	6, 297, 000	218, 355, 000
Tobacco stamps, sheets, series of 1883:		
$\frac{1}{2}$ pound	16, 000	192, 000
1 pound	9, 000	108, 000
2 pound	4, 000	48, 000
3 pound	20, 000	240, 000
4 pound	3, 000	36, 000
5 pound	28, 000	336, 000
Total	80, 000	960, 000
Tobacco stamps, stub, series of 1883:		
10 pounds	396, 800	1, 984, 000
20 pounds	884, 800	1, 924, 000
30 pounds	108, 000	540, 000
40 pounds	84, 800	424, 000
50 pounds	11, 200	56, 000
60 pounds	5, 600	28, 000
Total	991, 200	4, 956, 000
Snuff stamps, small, series of 1883:		
$\frac{1}{2}$ ounce	18, 000	2, 548, 000
1 ounce	97, 000	19, 012, 000
2 ounce	61, 000	6, 588, 000
Total	171, 000	28, 148, 000
Snuff stamps, strip, series of 1883:		
4 ounce	41, 000	820, 000
6 ounce	226, 000	4, 520, 000
8 ounce	7, 000	140, 000
16 ounce	38, 000	380, 000
Total	312, 000	5, 860, 000

No. 2.—STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS,
&c.—Continued.

Class.	Sheets.	Stamps.
Snuff stamps, sheet, series of 1883:		
1/4 pound	3, 000	36, 000
1 pound	11, 000	132, 000
2 pounds	10, 000	120, 000
3 pounds	7, 000	84, 000
5 pounds	10, 000	120, 000
Total	41, 000	492, 000
Snuff stamps, stub, series of 1883:		
10 pounds	2, 400	12, 000
20 pounds	4, 000	20, 000
Total	6, 400	32, 000
Cigar stamps, strip, series of 1883:		
25 cigars	251, 000	2, 510, 000
50 cigars	4, 577, 000	45, 770, 000
100 cigars	820, 000	8, 200, 000
200 cigars	1, 090	5, 000
250 cigars	26, 000	130, 000
500 cigars	12, 000	60, 000
Total	5, 687, 000	56, 675, 000
Cigarette stamps, small, series of 1883:		
10 cigarettes	465, 000	37, 200, 000
20 cigarettes	414, 000	33, 120, 000
Total	879, 000	70, 320, 000
Cigarette stamps, strip, series of 1883:		
50 cigarettes	9, 000	108, 000
100 cigarettes	26, 000	260, 000
Total	35, 000	368, 000
Special tax stamps for liquors, series of 1884:		
Retail liquor dealers	1, 300	2, 600
Retail malt liquor dealers	160	160
Wholesale malt liquor dealers	60	60
Brewers of less than 500 barrels	30	30
Total	1, 550	2, 850
Special tax stamps for liquors, series of 1885:		
Retail liquor dealers	120, 000	240, 000
Wholesale liquor dealers	6, 500	6, 500
Retail malt liquor dealers	14, 000	14, 000
Wholesale malt liquor dealers	4, 500	4, 500
Manufacturers of stills	300	300
Rectifiers	1, 200	1, 200
Rectifiers of less than 500 barrels	2, 100	2, 100
Brewers of less than 500 barrels	2, 100	2, 100
Brewers	2, 500	2, 500
Worms	400	400
Stills	400	400
Total	154, 000	274, 000
Special tax stamps for tobacco, series of 1884:		
Dealers in manufactured tobacco	20, 900	41, 800
Manufacturers of cigars	870	870
Dealers in leaf tobacco	550	550
Dealers in leaf tobacco of less than 25,000 pounds	70	70
Manufacturers of tobacco	60	60
Peddlers of second class	30	30
Peddlers of fourth class	20	20
Total	22, 500	43, 400
Special tax stamps for tobacco, series of 1885:		
Dealers in manufactured tobacco	285, 000	570, 000
Manufacturers of cigars	20, 000	20, 000
Dealers in leaf tobacco	5, 500	5, 500
Dealers in leaf tobacco of less than 25,000 pounds	3, 000	3, 000
Manufacturers of tobacco	2, 000	2, 000
Peddlers of first class	200	200
Peddlers of second class	1, 500	1, 500

No. 2.—*STATEMENT showing the INTERNAL REVENUE and CUSTOMS STAMPS, &c.—Continued.*

Class.	Sheets,	Stamps.
Special tax stamps for tobacco, series of 1885—Continued.		
Peddlers of third class	1, 800	1, 800
Peddlers of fourth class	1, 200	1, 200
Retail dealers in leaf-tobacco	100	100
Total	320, 300	605, 300
Lock seals, series of 1875	2, 777	149, 958
Lock seals, series of 1878	2, 000	100, 000
Hydrometer labels, series of 1885	250	5, 000
Customs cigar stamps, series of 1879:		
25 cigars	39, 000	390, 000
50 cigars	76, 000	760, 000
100 cigars	16, 000	160, 000
Total	131, 000	1, 310, 000
Customs liquor stamps, series of 1879	90, 000	180, 000
Customs opium stamps, series of 1879	14, 100	141, 000

RECAPITULATION.

Tax-paid stamps for distilled spirits	496, 500	1, 489, 500
Stamps for rectifiers	339, 500	1, 358, 000
Stamps for wholesale liquor dealers	182, 000	546, 000
Warehouse stamps	288, 000	1, 147, 000
Beer stamps	3, 069, 000	61, 380, 000
Export stamps and brewers' permits	147, 000	588, 000
Export tobacco stamps	17, 000	68, 000
Tobacco stamps, strip	6, 297, 000	218, 355, 000
Tobacco stamps, sheet	80, 000	960, 000
Tobacco stamps, stub	991, 200	4, 956, 000
Snuff stamps, small	171, 000	28, 148, 000
Snuff stamps, strip	312, 000	5, 860, 000
Snuff stamps, sheet	41, 000	492, 000
Snuff stamps, stub	6, 400	32, 000
Cigar stamps, strip	5, 687, 000	56, 675, 000
Cigarette stamps, small	879, 000	70, 320, 000
Cigarette stamps, strip	35, 000	368, 000
Special tax stamps for liquors, series of 1884	1, 550	2, 850
Special tax stamps for liquors, series of 1885	154, 000	274, 000
Special tax stamps for tobacco, series of 1884	22, 500	43, 400
Special tax stamps for tobacco, series of 1885	320, 300	605, 300
Lock-seals, series of 1875	2, 777	149, 958
Lock-seals, series of 1878	2, 000	100, 000
Hydrometer labels, series of 1885	250	5, 000
Customs cigar stamps, series of 1879	131, 000	1, 310, 000
Customs liquor stamps, series of 1879	90, 000	180, 000
Customs opium stamps, series of 1879	14, 100	141, 000
Total	19, 777, 077	455, 554, 008

No. 3.—*STATEMENT showing the DISBURSING OFFICERS' CHECKS, by classes, DELIVERED during the fiscal year 1885.*

Class.	Volumes.	Sheets.
On assistant treasurers, two subjects, payable to order—		
For Treasury Department	199	17, 550
For War Department	297	23, 600
For Navy Department	39	2, 200
For Department of the Interior	36	3, 200
For Department of Justice	33	2, 700
On assistant treasurers, four subjects, payable to order—		
For Treasury Department	185	27, 900
For War Department	141	14, 400
For Navy Department	29	3, 050
For Department of the Interior	46	3, 350
For Department of Justice	6	600
For Post-Office Department	19	2, 700
On assistant treasurers, two subjects, payable to bearer—		
For Treasury Department	18	1, 200
For War Department	46	3, 600
For Department of the Interior	21	1, 575
For Department of Justice	5	500
On assistant treasurers, four subjects, payable to bearer—		
For Treasury Department	51	5, 100
For War Department	20	2, 000
For Navy Department	24	2, 400
For Department of the Interior	4	400
For Department of Justice	1	100
For Post-Office Department	27	6, 900
On Treasurer, two subjects, payable to order	12	1, 200
On Treasurer, two subjects, payable to bearer	50	5, 000
On Treasurer, four subjects, payable to bearer	17	6, 250
Total	1, 326	139, 475

No. 4.—*STATEMENT SHOWING the MISCELLANEOUS CHECKS, DRAFTS, and WARRANTS, by classes, DELIVERED during the fiscal year 1885.*

Class.	Volumes.	Sheets.
Pension checks—		
On assistant treasurers	1, 120	224, 000
On depositaries	130	26, 000
On Treasurer	10	2, 000
Interest checks—		
Funded loan of 1882, 3 per cent	52	2, 624
Funded loan of 1891, 4½ per cent	224	11, 277
Consols, 1907 of 4 per cent	723	36, 329
Pacific Railroad bonds	15	788
3-65, 50-year loan, District of Columbia	1	50
Funded debt, District of Columbia	1	50
Transfer checks—		
Cash Division	44	2, 400
Loan Division	4	200
Redemption of national bank notes	15	2, 600
Checks for Director of the Mint	50	2, 500
District of Columbia, Commissioners' checks	72	7, 200
Checks for State Department, Mexican awards		500
Post-Office Department—		
Warrants	1, 763	44, 075
Transfer drafts	54	3, 500
Drafts—		
On Treasury warrants	5	1, 250
On War warrants	10	2, 500
On Navy warrants	5	1, 250
On Interior civil warrants	5	1, 250
On Interior warrants	5	1, 250
On Judiciary warrants	5	1, 250
On Diplomatic warrants	5	1, 250
Total	4, 318	376, 093

No. 5.—*STATEMENT SHOWING the LICENSES, CERTIFICATES, &c., by classes, DELIVERED during the fiscal year 1885.*

Class.	Volumes.	Sheets.
Licenses:		
To masters	27	8, 100
To mates	1	300
To chief engineers	25	7, 500
To second-class engineers	27	8, 100
To first-class pilots	5	1, 500
To second-class pilots	8	2, 400
Pension certificates:		
Fathers and mothers		7, 668
Widows with minors		5, 128
Widows		5, 120
Invalids		25, 572
Invalids, increase		48, 845
Miscellaneous:		
Debentures	75	15, 000
Certificates for letters-patent		26, 232
Certificates of registry		5, 214
Certificates of non-indebtedness		1, 000
Certificates extending national-bank charters		1, 000
Certificates for Chinese laborers	600	60, 000
Presidents' commissions for 4 years		198
Presidents' commissions, permanent		198
Commissions for revenue-marine service		200
Post-Office Department, inspectors' commissions	200	250
Foreign registered-letter labels		6, 358
Labels for Post-Office Department		37, 215
Total	968	273, 098

No. 6.—*SCHEDULE of MISCELLANEOUS WORK done for, and of MATERIALS FURNISHED to, the VARIOUS BUREAUS of the Departments, during the fiscal year 1885.*

Appropriation for paper, dies, and stamps:	
Altered plates for special-tax stamps	34
Furnished transfers for 1-ounce tobacco stamps	24
Repaired metal holder of paper-making machine	1
Appropriation for collecting revenue from customs:	
Engraved plate for registry of vessels	1
Engraved upper steel dies	44
Engraved lower steel dies "in bond"	11
Engraved lower steel dies "consulate"	3
Engraved lower steel dies "commercial agent"	1
Engraved steel dies for Canadian transit trade	29
Furnished steel dies for Canadian transit trade	174
Furnished seal for inspector of customs	1
Furnished seals for deputy collector of customs	3
Furnished hand-stamps for stamping manifests of cars	6
Appropriation for contingent expenses of Treasury, miscellaneous items:	
Recast canceling leads for Treasurer	41
Recast canceling leads for Superintendent of Treasury	15
Recast canceling leads for Secretary of Treasury	4
Furnished canceling leads for Secretary of Treasury	2
Furnished note-press for Treasurer	1
Furnished hinged top to note-press for Treasurer	1
Repaired machinery for Secretary of Treasury	
Appropriation for contingent expenses of Treasury, stationery:	
Printed reams of letter paper	21
Printed sheets of note paper	18, 000
Printed envelopes	18, 250
Printed cards	2, 000
Appropriation for engraving and printing portraits of Hon. Thomas H. Herndon:	
Engraved plate	1
Printed portraits	14, 425
Appropriation for engraving and printing portraits of Hon. Thomas H. Allen:	
Engraved plate	1
Printed portraits	13, 925

Appropriation for engraving and printing portraits of Hon. Dudley C. Haskell:	
Engraved plate	1
Printed portraits	14,425
Appropriation for engraving and printing portraits of Hon. H. B. Anthony:	
Engraved plate	1
Printed portraits	16,425
Appropriation for engravings of the statue of Chief Justice Marshall:	
Engraved plate	1
Printed impressions	12,550
Appropriation for expenses incurred under act relating to the Chinese:	
Engraved plate for Chinese labor certificates	1
Appropriation for printing the report of the Washington Monument dedication ceremonies:	
Printed cards	12,000
Committee on Washington Monument dedication:	
Engraved plate for invitation cards	1
Engraved plate for admission cards	1
Printed invitation cards	8,050
Printed admission cards	4,290
Furnished envelopes	3,000
Committee on inauguration ceremonies:	
Engraved plate for invitation cards	1
Printed cards	11,478
Printed special cards of invitation	75
Furnished cards	11,478
National-currency plates:	
Engraved plates	1,316
Surgeon-General's Office:	
Printed letter-heads (sheets)	900
War Department:	
Engraved plates for non-commissioned officers' warrants	4
Printed non-commissioned officers' warrants	3,482
Furnished black ink (pounds)	80
Furnished No. 2 oil (gallons)	2
Hydrographic Office:	
Furnished meteorological chart plate	1
Furnished black ink (pounds)	525
Furnished No. 1 oil (gallons)	10
State Department:	
Engraved inscription on medals as testimonials of Jeannette expedition	19
Coast and Geodetic Survey:	
Furnished black ink	pounds.. 750
Furnished face-blanketing	yards.. 6
Furnished back-blanketing	yards.. 2½
Furnished No. 2 oil	gallons.. 10
Post-Office Department:	
Altered plate for inspectors' commissions	1
Furnished tuck-pockets for inspectors' commissions	150
Furnished seal for marking mail proposals	1
United States Patent Office:	
Engraved seal	1
The Public Printer:	
Repaired rotary knives	14
Supervising Architect's Office:	
Planed pipe to fit 12-inch elbow	1
Board of United States Executive Departments:	
Prepared exhibit for the New Orleans Exposition	
Woolworth & Graham:	
Prepared postal-card plate	1
Commissioners of the District of Columbia:	
Altered plates for 3.65 District of Columbia bonds	2

No. 7.—STATEMENT of the *VARIOUS CLASSES* of *SECURITIES* proposed to be *EXECUTED* in the *FISCAL YEAR* 1887 and of their *COST* at the *RATES* of 1885.

Appropriation or source of receipt.	Class of work.	Number of sheets.	Cost at the rates of 1885.
Labor and expenses	United States notes, currency, silver and gold certificates.	6,000,000	\$393,044 58
Do	United States registered bonds for transfer.	39,800	2,657 15
Do	National-bank currency, series 1875	500,000	24,577 85
Do	National-bank currency, series 1882	2,000,000	100,231 06
Do	Certificates of letters patent	30,000	1,080 00
Do	Pacific Railroad bonds	500	20 00
Appropriation for stamps, paper, and dies.	Internal-revenue stamps	19,947,250	345,733 74
Appropriation for collecting revenue from customs.	Customs stamps	251,000	5,214 90
Do	Disbursing officers' checks	19,000	733 21
Do	Debenture certificates	20,000	480 00
Do	Registry certificates	5,000	300 42
Appropriation for checks and drafts, Independent Treasury.	Disbursing officers' checks	131,000	4,976 38
Do	Pension checks	260,000	13,520 00
Do	Interest checks	50,000	2,085 24
Do	Transfer checks	10,000	405 19
Do	Drafts on warrants	20,000	800 00
Do	Certificates of non-indebtedness	1,000	40 00
Appropriation for general expenses District of Columbia.	Commissioners' checks	7,200	460 80
Appropriation for contingent expenses Steamboat Inspection Service.	License certificates	30,000	1,702 58
Appropriation for expenses incurred under act relating to Chinese.	Chinese labor certificates	60,000	3,300 00
Commissioner of Pensions.	Pension certificates	100,000	3,700 00
Post-Office Department	Post-office drafts and warrants	50,000	2,164 70
Do	Post-office inspectors' commissions	200	115 92
Appropriation for contingent expenses, stationery.	President's commissions, 4 years	200	40 00
Do	President's commissions, permanent.	200	40 00
Do	Revenue-marine service	200	40 00
Labor and expenses	Materials at macerator		2,500 00
National banks	National-currency plates		10,925 00
Divers sources	Miscellaneous		20,000 00
	Total	29,532,550	940,888 70

No. 8.—STATEMENT showing the *APPROPRIATIONS* to which the *EXPENSES* of the *BUREAU OF ENGRAVING AND PRINTING* for the *fiscal year* 1885 were charged.

Appropriation or source of receipt:	
Salaries Bureau Engraving and Printing	\$24,980 90
Labor and expenses of engraving and printing	457,678 70
Stamps, paper, and dies	338,383 92
Collecting revenue from customs	6,966 84
Checks and drafts, Independent Treasury	20,564 34
Contingent expenses Treasury Department, stationery	289 55
Contingent expenses Treasury Department, miscellaneous items	278 74
Expenses incurred under act relating to Chinese	3,470 50
Contingent expenses Steamboat Inspection Service	1,583 40
Commissioners of the District of Columbia	90 00
General expenses of the District of Columbia	460 80
Post-Office Department	2,299 92
State Department	118 60
War Department	833 69
Contingent expenses Department of the Interior	3,457 81
National banking associations	92,950 00
Divers other appropriations and sources	10,787 76
Total	965,195 47

No. 9.—*STATEMENT showing the ANNUAL EXPENDITURES of the Bureau of Engraving and Printing for the LAST EIGHT FISCAL YEARS.*

Fiscal year.	Expended from appropriations for engraving and printing.			Expended from amounts transferred and deposited from various appropriations and sources.							Aggregate.
	Salaries.	Labor and expenses.	Total.	Expenses of national currency.*	Paper and stamps.	Collecting revenue from customs.	Checks, &c.	Refunding national debt.	Miscellaneous.	Total.	
1878	\$10,920 20	\$147,163 83	\$167,084 03	\$130,827 33	\$136,877 04	\$12,046 48	\$18,168 80	\$63,220 45	\$10,637 11	\$371,777 30	\$538,861 33
1879	25,929 63	145,652 69	171,582 32	100,028 54	277,528 94	12,677 12	19,582 24	219,394 94	7,282 91	642,494 69	814,077 01
1880	25,863 52	347,941 90	373,805 42	91,605 88	304,264 83	10,785 52	25,719 66	45,822 04	31,168 60	509,366 53	889,171 95
1881	25,928 15	374,472 68	400,400 83	115,165 19	347,454 79	5,738 65	23,209 53	1,523 50	7,672 77	500,764 43	901,165 26
1882	26,113 53	321,693 72	347,807 27	125,124 84	424,300 83	8,373 85	19,592 93	.....	11,557 96	588,950 35	936,757 62
1883	24,899 20	393,525 91	418,425 11	185,625 75	454,030 51	11,208 96	19,896 47	.....	15,799 63	686,561 32	1,104,986 43
1884	26,045 85	485,207 29	511,253 14	.....	415,583 05	8,581 17	3,778 55	.....	38,105 94	466,048 71	977,301 85
1885	24,980 90	457,578 70	482,659 60	.....	338,946 29	6,966 84	20,564 34	.....	116,058 40	482,535 67	965,195 47

* Included in the appropriations for labor and expenses of engraving and printing for the fiscal years 1884 and 1885.

No. 10.—*STATEMENT showing the ANNUAL PRODUCTION of SECURITIES, &c., in SHEETS for the last EIGHT FISCAL YEARS.*

Fiscal year.	Produced out of the appropriations for engraving and printing.				Produced out of the amounts transferred and deposited from various appropriations and sources.							Aggregate.
	U. S. notes and certificates.	National currency.	Checks and certificates.	Total.	National currency.	Revenue stamps.	Customs stamps, &c.	Checks and drafts, &c.	U. S. bonds and refunding certificates.	Miscellaneous.	Total.	
1878	2,313,367	.....	.....	2,313,367	2,422,764	7,014,133	480,017	449,590	296,781	122,104	10,785,389	13,068,756
1879	3,180,073	.....	.....	3,180,073	1,938,564	13,752,562	182,250	482,120	1,706,875	91,586	18,213,957	21,394,030
1880	5,732,653	.....	.....	5,732,653	1,379,588	15,335,354	197,179	596,346	199,187	164,778	17,872,432	23,605,085
1881	5,333,812	.....	.....	5,333,812	1,831,476	17,981,693	197,000	569,241	.....	104,439	20,683,849	26,017,661
1882	5,571,597	.....	.....	5,571,597	2,069,011	22,561,057	277,400	539,007	.....	94,412	25,540,887	31,112,484
1883	6,775,250	.....	.....	6,775,250	2,456,755	22,991,641	410,700	461,131	.....	235,269	26,555,496	33,330,746
1884	6,127,000	2,068,193	424,314	8,619,507	.....	20,859,407	293,000	98,325	.....	335,660	21,586,392	30,205,899
1885	5,214,668	2,479,868	26,232	7,720,768	.....	19,541,977	255,314	461,293	.....	238,354	20,496,938	28,217,706

* 166,287 of these were 4 per cent. coupon bonds not completed or delivered.

No. 11.—*STATEMENT showing the NUMBER of EMPLOYÉS on the FIRST DAY OF EACH MONTH since July 1, 1877.*

Months.	Fiscal years.								
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.
July.....	479	653	901	903	945	1,003	1,214	1,173	912
August.....	459	677	888	934	979	1,090	1,219	1,165	907
September.....	487	679	896	956	988	1,110	1,202	1,175	902
October.....	531	782	896	960	1,004	1,163	1,199	1,175	901
November.....	492	796	897	949	1,014	1,187	1,195	1,170	889
December.....	496	844	909	964	1,017	1,203	1,187	1,163	.....
January.....	513	835	896	967	1,038	1,218	1,188	1,134	.....
February.....	529	853	911	983	1,035	1,228	1,186	1,153	.....
March.....	563	812	908	984	1,037	1,226	1,182	1,145	.....
April.....	571	869	917	973	1,031	1,223	1,185	1,048	.....
May.....	567	929	921	968	1,024	1,214	1,182	1,043	.....
June.....	579	916	922	954	1,016	1,212	1,178	1,035	.....

REPORT OF THE FIRST COMPTROLLER.

REPORT

OF

THE FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., October 16, 1885.

SIR: In compliance with the request made in your letter of August 4, 1885, I have the honor to submit the following report of the transactions of this office during the fiscal year which ended June 30, 1885.

The following described warrants were received, examined, countersigned, entered into blotters, and posted into ledgers under their proper heads of appropriations:

Kind.	Number of warrants.	Amounts.
APPROPRIATION.		
Treasury proper	86	\$53,036,463 16
Public debt	1	263,150,570 69
Diplomatic and consular	2	1,220,776 87
Customs	19	29,425,918 00
Internal revenue	7	5,112,554 94
Interior civil	13	9,552,612 55
Indians and pensions	37	85,394,649 34
War	26	48,311,264 52
Navy	18	17,267,533 88
	209	512,468,383 16
ACCOUNTABLE AND SETTLEMENT.		
Treasury proper	4,408	39,005,071 87
Public debt	63	263,150,570 69
Quarterly salaries	2,041	599,038 82
Diplomatic and consular	5,397	5,534,000 32
Customs	4,033	28,518,402 15
Internal revenue	5,772	4,568,362 02
Judiciary	4,746	4,153,585 98
Interior civil	3,805	9,024,081 34
Indians and pensions	4,925	76,973,794 26
War	8,836	43,888,310 80
Navy	4,484	22,388,345 31
	48,510	497,803,653 56
COVERING.		
Indians and pensions repay	431	14,319,032 14
War repay	1,572	1,217,732 33
Navy repay	356	6,367,265 64
Miscellaneous repay: Customs, internal revenue, public debt, diplomatic and consular, Treasury, judiciary, and Interior civil	2,636	3,912,334 91
	4,995	25,816,365 02
WARRANTS RECEIVED, REGISTERED, AND COUNTERSIGNED, ADDITIONAL TO ABOVE.		
Miscellaneous revenue covering	10,818	269,210,358 06
Customs covering	1,568	181,471,939 34
Internal revenue covering	1,251	112,498,725 54
Land covering	1,258	5,705,986 44
	14,895	568,887,009 38

RECAPITULATION.

Pay, repay, and appropriation warrants.....	\$3,714
Miscellaneous, internal revenue, land, and customs covering.....	14,895
Total warrants received and passed.....	68,609
Miscellaneous requisitions received and countersigned.....	822
Requisitions on chief clerk and stationary clerk of the Department.....	302
Grand total.....	69,733

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.			
1. <i>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.....	5,111	112,258	\$6,202,983 38
Judgments by Court of Claims examined and ordered paid.....	134	134	498,789 29
Total.....	5,245	112,392	6,701,772 67
2. <i>Public debt:</i>			
Accounts of the Treasurer of the United States:			
For coupons payable in coin.....	146	1,884,742	10,196,771 31
For coupons of Treasury notes, Louisville and Portland Canal stock, and funded debt of the District of Columbia.....	46	74,911	1,203,151 48
For United States bonds redeemed.....	26	18,649	68,608,824 64
For interest on Pacific Railroad stock (reimbursable).....	18	653	2,239,781 79
For checks for interest on the public debt.....	564	558,567	87,339,328 02
For gold certificates and refunding certificates.....	25	5,259	644,821 87
For certificates of deposit (act June 8, 1872).....	12	4,246	38,155,000 00
For legal-tender notes, fractional currency, silver certificates, and gold certificates (act July 12, 1882).....	59	2,552	175,823,086 43
For interest on Navy pension fund.....	1	1	420,000 00
For sinking fund for bonds of the Union Pacific and Central Pacific Railroad Companies.....	2	6	3,768,304 63
Total.....	899	2,549,586	388,399,570 17
3. <i>Public buildings:</i>			
Accounts for the construction of public buildings throughout the United States, the fire-proof building for the Pension Office, and the building for the 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.....	359	42,592	3,911,325 71
4. <i>Steamboats:</i>			
Accounts for salaries and incidental expenses of inspectors of hulls and boilers.....	1,267	10,179	272,975 90
5. <i>Territorial:</i>			
Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories.....	556	8,756	506,246 00
6. <i>Mint and Assay:</i>			
Accounts of gold, silver and nickel coinage; for bullion; for salaries of the officers and employes of the several mints, and for the general expenses of the same; and for bullion deposits, purchases and transfers.....	354	100,060	127,280,659 89
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, cancelled and incomplete securities, national-bank notes for redemption, stamps, paper, stationery, boxes, parcels, &c.....	195	59,442	185,674 44

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
8. Congressional:			
Accounts for salary and mileage, of Senators and Members of the House of Representatives, for salaries of officers and employes, and for contingent expenses of both houses of Congress	180	13,333	\$2,190,063 05
9. Outstanding Liabilities:			
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	118	144	20,429 69
10. District of Columbia:			
Accounts of the Commissioners of the District of Columbia and general accounts between the United States and said District	247	60,504	12,122,935 72
11. Public Printing:			
Accounts of the Public Printer for the salaries and wages of employes of the Government Printing Office, for the purchase of materials for printing, and for contingent expenses of the Government Printing Office	141	52,197	4,013,614 98
12. Treasurers' General Accounts:			
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	44,830	1,022,169,381 49
13. Assistant Treasurers' Accounts:			
Accounts of the several assistant treasurers of the United States for the salaries of their employes and the incidental expenses of their offices	64	2,354	343,797 21
14. Miscellaneous:			
Accounts of the disbursing officers of the Executive Departments for salaries of officers and employes, and contingent expenses of the same; accounts for salaries of 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	1,841	273,752	21,448,914 75
Total from First Auditor	11,478	3,330,121	1,589,547,361 87
FROM THE FIFTH AUDITOR.			
15. Internal Revenue:			
Accounts of collectors of internal revenue	422	51,555	339,362,768 58
Accounts of same acting as disbursing agents	681	38,642	3,171,654 36
Accounts of internal-revenue stamp agents	95	3,741	7,402,290 75
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 destroyed, 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.	4,352	73,109	1,398,231,965 70
Rebate of tax on tobacco, schedules	53	328	4,195 76
16. Foreign Intercourse:			
Accounts for 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 prisoners 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.	5,511	57,827	9,450,026 86

Kind.	No. of accounts.	No. of vouchers.	Amount in- volved.
17. Transportation: Accounts for transportation of internal-revenue moneys to the subtreasuries and designated depositories, and for the trans- portation of stationery, &c., to internal-revenue officers.....	30	7,229	\$3,976 40
Total from Fifth Auditor	11,144	232,431	1,757,626,984 41
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
18. Public Lands: Accounts of surveyors-general and the employés in their offices.....	250	3,031	353,295 78
Accounts of deputy surveyors	639	903	1,045,365 75
Accounts of receivers of public moneys	437	12,190	7,503,881 98
Accounts of same acting as disbursing agents	883	3,598	611,995 64
Accounts for the refunding of purchase money paid for lands erroneously sold	1,258	6,546	70,566 60
Miscellaneous accounts, such as the accounts with the several States for indemnity of swamp and overflowed lands errone- ously sold, and for 2 per cent., 3 per cent., and 5 per cent., upon the proceeds of sales of public lands; accounts of sur- veyors-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 Rail- roads for the transportation of special agents of the General Land Office; accounts for printing and stationery furnished the several surveyors-general, registers, and receivers; ac- counts 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.	571	5,628	761,992 86
Total from the Commissioner of the General Land Office.....	4,038	31,896	10,347,098 61

RECAPITULATION.

From—	Number.	Vouchers.	Amount involved.
First Auditor	11,478	3,330,121	\$1,589,547,361 87
Fifth Auditor	11,144	232,431	1,757,626,984 41
Commissioner of the General Land Office	4,038	31,896	10,347,098 61
Total	26,660	3,594,448	3,357,521,444 89

Requisitions for the advance of money from the Treasury, in the num-
ber following, have been examined and advances thereon recommended:

Internal revenue	1,058
Foreign intercourse	1,987
Judiciary	648
Public buildings	268
Mint and assay	330
District of Columbia	144
Territorial	70
Public printing	136
Miscellaneous	163
Total	4,804

Official letters written	15,354
Letters received, briefed, and registered	6,555
Powers of attorney recorded	2,655
Official bonds registered and filed	1,102
Number of internal-revenue special tax-stamp books counted and certified ..	5,422
Number of internal-revenue tobacco-stamp books counted and certified	14,081
Number of internal-revenue spirit-stamp books counted and certified	10,969
Number of orders for special allowances to collectors, examined, indorsed, recorded, and referred	173

Number of collectors' tax-list receipts (form 234) registered, scheduled, and referred	1,063
Copies of public-land accounts made, compared, and transmitted	1,211
Folios copied	20,763

The foregoing statement omits mention of a very large amount of official work entirely of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report, and yet has occupied much time and care, such as, *e. g.*, the investigation of, and decision upon, legal points arising in the adjustment of accounts; the examination of, and decision upon, applications for the issuing of duplicate bonds and other securities lost and destroyed, and also for the transfer of the same; the 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; the examination of official bonds; answering calls for information, made by Congress, the Departments, and private persons; receiving and examining emolument returns; and other work of a miscellaneous character.

INCREASE AND CHANGES IN CLERICAL FORCE.

For the proper transaction of the business of this office, constantly increasing, and requiring clerks of first-class ability—some of whom should be better paid for their services than the appropriation will allow—I respectfully and earnestly urge upon you to ask Congress for the increase and changes in the appropriation, suggested in my letter to you of the 28th ultimo, transmitting estimate of appropriations required for the fiscal year 1887, a copy of which is annexed hereto as Appendix A, and made a part of this report.

STATES CHARGED WITH DIRECT TAXES.

I respectfully call your attention to the following extract from the annual report of my predecessor for the fiscal year 1883, the same state of facts therein referred to at present existing:

In 1868 the First Comptroller then in office certified balances due to the United States from several States, respectively, for direct taxes due and unpaid, under the direct-tax act of August 5, 1861 (12 Stat., 292); and such States were accordingly debited on the books in the office of the Register of the Treasury. It may well be doubted whether any *corporate* State was properly so charged; but, as the Comptroller had jurisdiction of the subject-matter, his action, even if erroneous, cannot be treated as void by the Comptroller now in office. The result is that money due, or which may become due, from the United States to any State so charged, to the extent of the amount so charged, cannot be paid to the State, but by usage and law is to be applied by way of set-off. It may thus happen that some States will in this mode pay the direct tax, while others indebted in the same form will continue so indebted; and, hence, there will seem to be inequality, if not injustice, in the dealings between the United States and such States.

The State of Mississippi stands debited, as above indicated, on account of direct taxes due and unpaid, in the sum of \$316,676.13.

The Commissioner of the General Land Office has certified to this office that there is due to said State the sum of \$5,308 50 on account of commissions under the acts of March 1, 1817 (3 Stat., 349, sec. 5), and September 4, 1841 (5 Stat., 457, sec. 16), on the net proceeds of the sales of public lands within the State.

On June 4, 1885, the attorneys for the State of Mississippi made able arguments before me to show that the statement of my predecessor in

regard to said indebtedness was null and void, and should be disregarded by me; and that the said sum of \$5,308.50 should not be applied as a credit, but should be paid over to said State. I then rendered an opinion, in which I gave my views upon the question generally, but reserving a final decision in the matter, and stating that I would in this report suggest to you the propriety of asking Congress to take some action in reference thereto. A copy of said opinion is annexed hereto as Appendix B, and made a part of this report. Since that time, however, three other cases involving the same principle have been presented for the action thereon of this office: one from the State of Colorado, one from the State of Wisconsin, and one from the Territory of Dakota; and I have been constrained to pass on them.

My conclusion is that, the statements made by my predecessor of the accounts of the above-named States and Territory, as to their indebtedness on account of direct taxes, are binding on me for the reasons indicated in said opinion; and I have ordered the amounts certified as due to the said States and Territory, instead of being paid, to be credited on their said indebtedness, as stated by him against said States and Territory.

Other States, I learn, will present the same question, as amounts may become due to them from the sale of lands or otherwise; and said amounts will be credited, as in the above cases, unless Congress in its wisdom shall direct that the money due, and to become due, to said States shall be paid to them without reference to the charges, as stated, heretofore made against them by my predecessor.

STATUTE OF LIMITATIONS ON CLAIMS AGAINST THE GOVERNMENT.

Since assuming charge of the duties of this office, I have found that old claims against the Government are constantly being presented for the action thereon of the Comptroller, where the rights of the claimants originated, in several instances, twenty-five or thirty years ago.

It is, therefore, well worthy of consideration whether *some fixed period after the right of the claimant accrues* should not be prescribed by statute within which a claim may be *brought before* the proper accounting officers for their action thereon, reserving the rights of persons under some legal disability. There is at present no general statute on this subject, although there are special statutes, in a few cases, limiting the time within which certain claims may be presented.

Congress has made provisions generally limiting the time *for the payment* of claims presented and allowed against the United States to a definite period after the proper appropriation is made, or, in other words, limiting the availability of appropriations, with certain exceptions (act of June 20, 1874, 18 Stat., 110, sec. 5); but no such general provision has been made limiting the time *for the presentation* of claims for the action of the accounting officers thereon; on the contrary, the act of July 7, 1884 (23 Stat., 254), would seem to imply that claims may be presented to and allowed by the proper accounting officers at any length of time after accruing. (See act of June 14, 1878, 20 Stat., 130, sec. 4.)

The difficulty of obtaining evidence upon which to base any decision, in the class of claims mentioned, where all the facts transpired so long ago, may readily be seen, and may often work injustice to the Government.

REPORTS UNDER SECTION 272 OF THE REVISED STATUTES.

I respectfully call your attention to what was said by my predecessor in reference to section 272 of the Revised Statutes, in his annual reports for the fiscal years 1881 and 1884, and renew the suggestions there made.

In the present state of the law, a proper compliance with the requirements of said section is impracticable, if not impossible.

Usage at least has rendered this section a dead letter on the statute book; but as far as possible it will be complied with.

In most instances, the duties of those employed in this office have been satisfactorily and efficiently discharged, and it affords me pleasure to bear testimony to the same.

I have the honor to be, very respectfully,

M. J. DURHAM,
First Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

A.—COPY OF LETTER TRANSMITTING ESTIMATE OF APPROPRIATIONS REQUIRED FOR THE FISCAL YEAR 1887.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., September 28, 1885.

SIR: I have the honor to transmit herewith an estimate of the appropriations required for "Salaries, Office of First Comptroller," for the fiscal year ending June 30, 1887.

This estimate makes an increase of two clerks of class 3 and three clerks of class 2, and a decrease of two clerks in class 1, being a net increase of three in the clerical force of this office. By these changes the appropriation for the present year would be increased \$5,000, and over the year 1885, \$4,000. I respectfully and urgently recommend the above change in the estimates.

The business of this office is constantly increasing, and its duties are responsible and onerous, it being, as to the settlement of claims against the Government, in the nature of a court of last resort. For the proper performance of these duties clerks of more than usual capacity and ability, and most of them with legal training, are required, as it is impossible for the Comptroller to personally overlook every item in the large number of accounts revised by the office, many of which require a good legal knowledge for their proper consideration. For example, the accounts for the unauthorized expenses of the Court of Commissioners of Alabama Claims were passed by this office unchallenged for a number of years, until called to the attention of the Comptroller by an attorney practicing before that court.

I desire further to state, that when I took charge of the office I found six clerks detailed from other bureaus in addition to the regular force, while there are now but three, and I believe that with the increase above suggested I shall be able to keep up the current business of the office. The increase is required in the division of public land accounts and of accounts of the District of Columbia, where the work was in arrears.

In conclusion, if the appropriation for the fiscal year ending June 30, 1887, is made on the basis of the estimate herewith submitted, the efficiency of the clerical force of this office will be greatly advanced thereby.

Very respectfully,

M. J. DURHAM.
Comptroller.

Hon. DANIEL MANNING,
Secretary of the Treasury.

B.—COPY OF OPINION IN THE MISSISSIPPI DIRECT-TAX CASE.

TREASURY DEPARTMENT,
FIRST COMPTROLLER'S OFFICE,
Washington, D. C., June 4, 1885.

IN THE MATTER OF THE RIGHT OF THE STATE OF MISSISSIPPI TO PAYMENT OF THE AMOUNT FOUND DUE HER ON ACCOUNT OF TWO AND THREE PER CENT. COMMISSIONS ON PUBLIC LANDS SOLD WITHIN HER LIMITS.

Under the fifth section of the act of March 1, 1817 (3 Stat., 349), 3 per cent., and under the 16th section of an act approved September 4, 1841 (5 Stat., 457), 2 per cent., on the net proceeds of the public lands sold within the State of Mississippi were given to said State for the purposes therein named.

The Commissioner of the General Land Office certifies to this office that there is due to said State from the sales made of said lands from July 1, 1883, to June 30, 1884, arising from the 3 per cent. commission, the sum of \$3,185.10, and on sales made within the same period on which 2 per cent. is allowed, the sum of \$2,123.40; making in all \$5,308.50.

Under an act of Congress, approved August 5, 1861, entitled "An act to provide increased revenue from imports, to pay interest on the public debt, and for other purposes," it was provided that a direct tax of \$20,000,000 should be annually laid upon the United States, to be apportioned to the States respectively in the manner therein indicated. To the State of Mississippi there was apportioned the sum of \$413,084.67. Of this sum there has been collected by the commissioners from the owners of lands subject to that direct tax the sum of \$60,263.13; and there has been applied to the payment of said tax from time to time the sum of \$36,145.41, arising from the 2 and 3 per cent. commissions on lands, under the first-mentioned act, leaving unpaid on said direct tax the sum of \$316,676.13 due the United States.

Section 1766 of the Revised Statutes of the United States provides "that no money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable," &c. Under that section the accounting officers of the Treasury have been applying the proceeds arising from the sales of these lands as a credit to the State of Mississippi on her indebtedness as stated above to the United States. Thirty-six thousand one hundred and forty-five dollars and forty-one cents has been so applied; but the State of Mississippi, by her attorneys, now comes and says that application was wrong, and that the State of Mississippi, as a State, in her corporate capacity, does not owe the United States anything, and asks that the above sum of \$5,308.50 be paid to the State, and not applied as a credit, as has been heretofore done.

I find, on examination of the records of this office, what purports to be a statement of an account between the United States and the State of Mississippi. It is as follows:

TREASURY DEPARTMENT, FIFTH AUDITOR'S OFFICE,
May 15, 1868.

No. 55,630.

I hereby certify that I have examined and adjusted an account between the United States and the State of Mississippi, and find that the

sum of \$413,084.66½ is due from said State to the United States, as follows, viz:

For amount of direct tax imposed and apportioned by the provisions of the eighth section of an act to provide increased revenues from imports, to pay interest on the public debt, and for other purposes, approved August 5, 1861. Amount to be debited the State of Mississippi on the books of the Register of the Treasury, as appears from statement and vouchers herewith transmitted for the decision of the Comptroller of the Treasury thereon.

\$413,084.67.

C. M. WALKER,
Auditor.

To the FIRST COMPTROLLER OF THE TREASURY.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
May 29, 1868.

I admit and certify that \$413,084.67 are due and payable as stated in the above report.

R. W. TAYLER,
Comptroller.

To the REGISTER OF THE TREASURY.

Two questions are here presented, to wit:

1. Is the State of Mississippi, as a political corporation, indebted to the United States for direct taxes or otherwise?

2. If the above proposition should be decided in the negative, then how far and to what extent am I bound by the statement of the Auditor and the certificate of Comptroller Tayler as to the state of the account between the State of Mississippi and the United States?

The first proposition was ably, and, to my mind, conclusively, discussed by my predecessor, Comptroller Porter, in 1879, in the Georgia case. Secretary McCulloch, before that time, had also, in a letter to Governor Throckmorton, of Texas, substantially advanced about the same views.

The act of Congress of August 5, 1861, apportions to the *State of Mississippi* the above sum. What is meant by the word "State?" How is it used? Sometimes it is used in its corporate capacity, sometimes in a geographical sense, and sometimes in the sense of the people of a State. Under the Constitution of the United States Congress cannot direct a levy of a direct tax on a State as a political corporation, but only on the property of the individuals of the State.

Mr. Webster, in discussing this question, says: "The Constitution creates direct relations between the Government and individuals. * * * It has power to tax individuals in any mode, and to any extent, and it possesses the further power of demanding of individuals military service. * * * Nothing, certainly, can more distinguish a government from a confederation of states than a possession of these powers. No closer relations can exist between individuals and any government. * * * The great object was to supersede the confederation by a regular government, because, under the confederation, Congress had power only to make requisitions on States, and if States declined compliance, as they did, there was no remedy but war against such delinquent States. * * * The Constitution was adopted to avoid this necessity. It was adopted that there might be a Govern-

ment which should act directly on individuals without borrowing aid from the State government."

The direct tax levied by the United States is owing to said States as directly by the people whose lands are taxed as the direct taxes imposed by the respective States to support their local governments are owing to said States by their own people. The act directing the collection of this direct tax prescribes on what it is a lien and how it is to be collected. It is a lien on the lands of the people of the State. Hence, I also conclude that, the word State, as used in said act of August 5, 1861, was used to denote a territorial, not a political, corporation, and that the State of Mississippi as a political corporation is not indebted to the United States in any amount, for direct tax or otherwise. This proposition having been disposed of, then how far, and to what extent, am I to be controlled by the statement and certificate of the former Auditor and Comptroller above cited, to wit, that the State of Mississippi was indebted to the United States in the sum of \$413,084.67, as therein stated.

Section 191 of the Revised Statutes says:

"The balances which may from time to time be stated by the Auditor and certified to the heads of Departments by the Commissioner of Customs, or the Comptrollers of the Treasury, upon the settlement of public accounts, shall not be subject to be changed or modified by the heads of Departments, but shall be conclusive upon the executive branch of the Government, and be subject to revision only by Congress or the proper courts," &c.

This means that whenever the accounting officers certify balances to the heads of Departments, the same shall be subject to revision only by Congress and the proper courts. The question has frequently been before the courts, and opinions of Attorneys-General have been given in regard thereto. The question was presented to Attorney-General Wirt in 1823, in which he gave his opinion on this subject. He says: "My opinion is, that the settlement made of the accounts of individuals by the accounting officers appointed by law is final and conclusive, so far as the executive department of the Government is concerned. If an individual conceives himself injured by such settlement, his recourse must be one of the other two branches of Government—the legislative or judicial," &c. (See 1 Op. Att.-Gen., 629.)

In the case of the *United States v. Jones* (8 Pet., 384), the court says: "The law has prescribed the mode by which Treasury accounts shall be made evidence, and whilst an individual may claim the benefit of this rule, the Government can set up no exemption from its operation. In the performance of their official duty, the Treasury officers act under the authority of law; their acts are public, and affect the rights of individuals as well as those of the Government. In the adjustment of an account they sometimes act judicially, and their acts are all recorded on the books and files of the Treasury Department. So far as they act strictly within the rules prescribed for the exercise of their powers, their decisions are, in effect, final; for, if an appeal be made, they will receive judicial sanction," &c.

I could cite other authorities as to the power and duties of these accounting officers.

The question is presented, also, as to whether or not I can revise the decision of one of my predecessors, although he may be mistaken as to the law and facts upon which his decision may be predicated. There is abundant authority, too, upon this question. In 2 Brock, 472, in an

opinion delivered by Justice Barbour in the case of *ex parte* Randolph, the court said in relation to the power of accounting officers:

"It is wholly irrelative to the merits of this case to inquire whether there may not have been error committed by the Auditor in the stating of the account on which this proceeding is founded; because, we are not sitting here to reverse this case, as an appellate court, on a writ of error, nor, is it before us, as the proceedings of special jurisdictions in England are before the King's Bench, by *certiorari*. In either of these aspects, the decision which we should be called upon to make would depend upon the result of the inquiry whether there was or was not error in the proceedings; but, sitting as we are, upon a *habeas corpus*, the question is not whether there is error in the proceedings, but, whether there was jurisdiction of the case in the Auditor of the Treasury. * * *

The court further says: "This question was elaborately argued at the bar, and I have considered it with great care. I forbear, however, to enter into the discussion of it here; because, although it should be clearly made out that the auditor once had jurisdiction, yet upon the facts in the case, another question arises, which, in my opinion, is decisive of the case; and that is, after the Auditor shall once have settled an account of a public officer, and closed it, as in this case, is it competent for him at an after time, upon an allegation of error, or omission, or for other cause, to open it, restate it, and upon the account thus restated, to institute proceedings by a warrant of distress against the debtor? I think it is not."

In the same opinion, after stating some other reasons to show why it should be the case, the court says:

"Let us trace the injurious consequences of a contrary doctrine. Until the power of the Auditor is once executed the officer knows that it is his duty to account and, having accounted, to pay. But if, after the account had once been stated and closed, he could open it again, how often, and within what period of time, shall he do it? There is obviously no limitation, either as to length of time, or to frequency. Suppose, after once stating it, and then opening it, and restating it upon alleged error, he should think he had discovered error, he must open and restate it again.

* * * * *

But, again: If it be competent to him to open the account in favor of the United States, the converse of the proposition must be equally true, upon the principles of justice; it must be competent to him also, after the lapse of years, to open it against the United States and in favor of the party. Might not this course most injuriously affect the public interest? It seems to me that a doctrine which leads to such consequences cannot be sound."

Attorney-General Taney, in 2 Opinions, 464, speaking of the accounting officers, uses this language:

"Where a claim has been presented, and, upon the whole evidence rejected by the accounting officers, and, upon an appeal to the Secretary of War their decision has been confirmed, I doubt whether it is regular for his successor in that office to review his decision. The party may carry his appeal from the Secretary of War before the President; and if the President affirms the decision, his remedy, if he supposes injustice is done to him, must be found in an application to Congress. For if a final decision, upon a knowledge of all the facts, made by an officer authorized to decide on claims against the Government, is liable to be opened and reviewed by his successor in office, every change in the offi-

cer will produce a new hearing of the claim, and the accounts of the Government will always remain opened and unsettled," &c.

The Supreme Court, in the case of the United States *v.* The Bank of the Metropolis (15 Pet., 400), on this subject of the power of successors to reopen accounts, uses the following language :

"The successor of Mr. Barry had the same power, and no more, than his predecessor, and the power of the former did not extend to the recall of credits or allowances made by Mr. Barry, if he acted within the scope of official authority given by law to the head of the Department. This right in an incumbent of reviewing a predecessor's decisions, extends to mistakes in matters of fact arising from errors in calculation, and to cases of rejected claims, in which material testimony is afterwards discovered and produced. But if a credit has been given, or an allowance made, as these were by the head of a Department, and it is alleged to be an illegal allowance, the judicial tribunals of the country must be resorted to to construe the law under which the allowance was made, and to settle the rights between the United States and the party to whom the credit was given. It is no longer a case between the correctness of one officer's judgment and that of his successor."

I could quote other authorities bearing upon this question, but deem the same unnecessary.

It will be seen by the above authorities, that, if my predecessor, Mr. Tayler, had jurisdiction of the subject-matter of direct taxes in the State of Mississippi, and made no mistake in matters of fact arising from errors in calculation, or in which material testimony was afterwards discovered and produced, it would seem that I have no right or authority to interfere with any decision or conclusion that he may have come to in regard thereto; and the only remedy is to have the act construed by the courts, or to make appeal to Congress in regard thereto.

It is said by the able attorneys representing the State of Mississippi, that the war taxes have been suspended, and that Congress is not enforcing their collection. This may be very true; but they still stand uncollected, and may be enforced by Congress at any time it sees proper. It is further insisted, that by applying the above sums as a set-off on direct taxes, Mississippi is being compelled to pay these taxes, while other States are not compelled to pay their taxes. This office has nothing to do with matters of that kind. That is a matter, as before stated, for the courts and Congress to deal with.

If it is true that my predecessor has stated an account against the State of Mississippi, and that State is found indebted to the United States in a greater sum than the amount now found due on the sales of these public lands, then the latter amount must go as a credit upon that indebtedness to the Government of the United States.

I need not state how I would have stated the account in regard to the direct taxes; and there may be some question as to whether Comptroller Tayler properly stated it. As there are doubts about that, I have made up my mind that I will not make a final decision in this case, as to whether I will treat the statement of Comptroller Tayler as a wrong statement or be governed by it as it now stands, but will in my annual report to the Secretary of the Treasury suggest to him the propriety of his asking Congress to take some action in regard to the balances due the United States for direct taxes, hoping that thereby this whole matter can be rightfully adjusted and settled.

M. J. DURHAM,
Comptroller.



REPORT OF THE SECOND COMPTROLLER.



REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
October 31, 1885.

SIR: In compliance with the direction contained in your letter of August 4, 1885, I submit the following report of the transactions of this office during the fiscal year which ended June 30, 1885.

The following tables contain a statement of the total number of accounts, claims, and cases of every kind settled and adjusted and the amounts allowed thereon:

TOTAL NUMBER of ACCOUNTS, CLAIMS, and CASES SETTLED.

From—	Number.	Amounts.
Second Auditor.....	19,958	\$12,108,492
Third Auditor.....	8,919	91,587,605
Fourth Auditor.....	4,567	16,255,088
Various sources, not involving present expenditure.....	3,706	185,963
Grand total.....	37,150	120,137,148

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.....	100	\$1,252,998
2	Of disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals.....	89	455,998
3	Of recruiting officers, for regular recruiting service.....	282	73,087
4	Of disbursing officers of the Medical Department, for medical and hospital supplies and services.....	42	527,589
5	Of miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding General's offices, Artillery School, &c.....	86	148,500
6	Special Army accounts.....	357	77,215
7	Of the National Home for Disabled Volunteer Soldiers.....	432	2,327,850
8	Of Indian agents' current and contingent expenses, annuities and installments.....	412	1,726,881
	Total.....	1,800	6,590,118

TOTAL NUMBER of ACCOUNTS, CLAIMS, and CASES SETTLED—Continued.

ACCOUNTS REVISED AND SETTLED DURING THE YEAR—Continued

Character of the accounts.		Number.	Amounts allowed.
FROM THE THIRD AUDITOR.			
1	Of disbursing officers of the Quartermaster's Department, for regular and incidental expenses	2,092	\$13,336,160
2	Of disbursing officers of the Subsistence Department	752	4,636,549
3	Of disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, &c	94	10,710,037
4	Of disbursing officers of the Signal Service	105	884,289
5	Of pension agents for payment of Army pensions	151	59,637,359
Total		3,194	89,204,394
FROM THE FOURTH AUDITOR.			
1	Of paymasters of the Navy and at navy-yards, Navy agents, and other disbursing officers	223	13,617,291
2	Of disbursing officers and agents of the Marine Corps	13	619,711
3	Of Navy pension agents for Navy and Marine Corps	27	939,041
4	Of miscellaneous naval accounts	2,098	574,043
Total		2,361	15,650,086

Claims settled during the year.

Character of the claims.		Number settled.	Amounts allowed.
FROM THE SECOND AUDITOR.			
1	Soldiers' pay and bounty	6,578	\$944,396
2	Miscellaneous, of Army Pay Department	343	91,287
3	In favor of Soldiers' Home	125	346,765
4	Miscellaneous Indian claims	2,464	4,135,926
5	Claims examined and disallowed	8,648	.....
Total		18,158	5,518,374
FROM THE THIRD AUDITOR.			
1	Quartermasters' stores and commissary supplies, act July 4, 1864	372	265,233
2	For lost property, under act March 3, 1849	868	185,223
3	War claims of States, acts of 1861, &c	5	371,250
4	For Army transportation	856	1,135,384
5	General miscellaneous claims	1,146	327,727
6	Oregon and Washington Territory war claims	10	955
7	Pension reimbursement claims	1,340	97,439
8	Claims examined and disallowed	628	.....
Total		5,725	2,383,211
FROM THE FOURTH AUDITOR.			
1	Officers' and sailors' back pay, bounty, and prize money	2,107	605,002
2	Claims examined and disallowed	99	.....
Total		2,206	605,002

Cases adjusted not involving present expenditure.

Character of the cases.		Number.	Amount involved.
1	Duplicate checks approved	479	\$32,025
2	Referred cases adjusted and decided	3,225	.....
3	Financial agents' accounts, Naval	2	153,938
Total		3,706	185,963

Bonds filed during the year	89
Contracts filed during the year	3, 172
Official letters written and copied	2, 050
Requisitions, countersigned and recorded	20, 633
Settlements recorded	13, 365
Differences recorded	2, 980
Single vouchers examined:	
By Army Division	36, 134
By Indian Division	57, 416
By Pension Division	1, 383, 379
By Quartermasters' Division	317, 535
By Navy Division	45, 169
Clerks employed, average monthly number	79

These tables do not include much other official work performed, which cannot be tabulated, such 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 which report to this office; decisions as to rights of heirs, executors, and 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.

By a comparison of these tables with the report of the Second Comptroller for the fiscal year ended June 30, 1884, it will be found that the grand total of accounts and claims settled in the fiscal year which ended June 30, 1885, was 37,150, and in the previous year 27,780, being an increase of 33 per cent.; while the increase of clerical force was only $1\frac{1}{2}$ clerks.

All of the divisions are substantially up with current work, except the Army Pay and Pension Divisions. The latter division is now engaged in the examination of the accounts for the first quarter of 1885, and it is believed that the accumulated work in these divisions can be disposed of by the force now employed by the end of the present fiscal year.

The work of the office is now distributed among six divisions, known as the Army Pay Division, employing 22 clerks; the Navy Pay Division, with 4 clerks; Quartermasters' Division, 11 clerks; Army Pension Division, 16 clerks; Indian Division, 7 clerks; Miscellaneous Claims Division, 5 clerks; with a chief in charge of each division. There are also 6 clerks employed as requisition and copying clerks, making the total clerical force, including chiefs of divisions, 77.

The following is a statement of the number of claims pending and undetermined in each division on June 30, 1885:

	Accounts.	Claims.	Totals.
Army Pay Division	599	812	1, 411
Army Pension Division	25	3	28
Indian Division	79	30	109
Miscellaneous Claims Division		50	50
Navy Pay Division	23		23
Quartermasters' Division	259	9	268
	985	904	1, 889

For the more efficient administration of the affairs of the office, a new division has been created, to commence its work November 1, 1885, to have charge of the settlement and adjustment of Paymasters' accounts and the accounts of the Ordnance Department, which will consist of an

acting chief and seven clerks, taken from the Army Pay Division, which heretofore has been intrusted with the settlement of these accounts.

The following table contains a statement of the number of claims and accounts pending in each division on the 1st day of June, 1885, when I assumed the charge of the office, and the number pending at the date of this report:

	June 1, 1885.	November 1, 1885.
Army Pay Division.....	2,474	2,299
Army Pension Division.....	22	12
Indian Division.....	146	101
Miscellaneous Claims Division.....	55	74
Navy Pay Division.....	20	145
Quartermasters' Division.....	237	149
Total.....	2,954	2,780

During the same period there were received from the Auditors' offices 15,783 claims and accounts; and 16,398 claims and accounts were examined and adjusted.

The work of the accounting officers is greatly impeded in consequence of the enforced examination of stale demands.

There is no statute of limitations applicable to the prosecution of claims before them, and, as they have jurisdiction not only of claims against the Government, but also of claims existing in favor of the United States, it frequently happens that they are called upon to investigate transactions which occurred so long ago that, on account of the death of witnesses and the loss of original papers, it is difficult to reach a correct or satisfactory determination of the controversy. In some cases to which my attention has been called, over seventy years had elapsed since the occurrence took place out of which the claim arose.

The enactment of a statute imposing a reasonable limitation of time within which all claims, either in favor of or against the Government, should be presented to the accounting officers would facilitate the transaction of public business in the Department, and it is believed that the ends of justice would be promoted thereby.

Very respectfully,

I. H. MAYNARD,
Comptroller.

Hon. DANIEL MANNING,
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, 1885.

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, 1885:

Auditor's statements on hand July 1, 1884.....	155	
Auditor's statements received.....	6,396	
	<hr/>	6,551
Auditor's statements examined and passed.....	6,304	
Auditor's statements returned to the First Auditor.....	9	
	<hr/>	6,313
Auditor's statements on hand June 30, 1885.....		238
		<hr/>
Accounts on hand July 1, 1884.....	716	
Accounts received from First Auditor.....	16,392	
	<hr/>	17,108
Accounts adjusted.....	16,511	
Accounts returned to Auditor.....	31	
	<hr/>	16,542
Accounts on hand June 30, 1885.....		566

There was paid into the Treasury from sources the accounts relating to which are settled in this office—

On account of customs.....	\$181,471,939 34
On account of marine-hospital tax.....	179,109 84
On account of steamboat fees.....	111,884 25
On account of fines, penalties, and forfeitures.....	142,759 52
On account of storage, fees, &c.....	763,577 05
On account of emolument fees.....	273,303 90
On account of immigration fund.....	177,002 50
On account of shipping fees.....	61,484 12
On account of rent of public buildings.....	8,215 61
On account of relief of sick and disabled seamen.....	6,261 25
On account of mileage of examiners.....	1,127 70
On account of deceased passengers.....	770 00
On account of miscellaneous items.....	28 60
On account of interest on debts due.....	196 80
On account of proceeds of Government property.....	10,247 31

Aggregate..... 183,207,907 79

And there was paid out of the Treasury on the following accounts :

Expenses of collecting the revenue from customs	\$6, 494, 847 29
Excess of deposits	4, 703, 737 39
Debentures	8, 560, 455 43
Construction, &c., of public buildings	2, 594, 907 67
Construction and maintenance of lights	2, 311, 190 78
Life-Saving Service	859, 193 17
Construction and maintenance of revenue-cutters	857, 713 45
Marine-Hospital Service	404, 638 19
Expenses of regulating immigration	125, 538 58
Detection and prevention of frauds upon the customs revenue	73, 373 90
Salaries and expenses, shipping service	47, 078 13
Compensation in lieu of moieties	31, 947 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, 102 61
Quarantine stations for neat-cattle	4, 708 80
Refunding penalties or charges erroneously exacted	1, 956 42
Extra pay to officers and men who served in the Mexican war (Revenue Marine)	5, 015 00
Amounts refunded to various parties	1, 169 58
Unclaimed merchandise	805 71
Refunding moneys erroneously received and covered into the Treasury	219 27
Relief of B. Somers & Co	9, 588 62

Total	27, 126, 187 53
Deduct repayment—	
Report of taxation and other charges upon ship-owners, &c	214 86
Aggregate	27, 125, 972 67

Estimates received and examined	2, 391
Requisitions issued	2, 391
Amount involved in requisitions	\$23, 329, 396 68
Letters received	17, 800
Letters written	9, 986
Letters recorded	9, 640
Stubs of receipts for duties and fees returned by collectors	208, 565
Stubs examined and summarized	217, 217
Tonnage stubs, received and entered	11, 664
Oaths examined and registered	1, 394
Appointments registered	2, 237
Average number of clerks employed	30

It may be proper at this time to refer briefly to the general duties of the office of Commissioner of Customs.

The office was established by the act of March 3, 1849, for the purpose of relieving the First Comptroller of a portion of his duties. As thus appears, the functions of the office are those of a comptroller, and it would be more consistent with the official designations of the accounting officers of the Treasury Department were it styled by law the office of the Third Comptroller of the Treasury. The existing official title is a misnomer. It is apt to be associated with that of the Commissioner of Internal Revenue, whose duties are mainly administrative. Similar duties relating to the customs revenue pertain to the Customs Division of the office of the Secretary of the Treasury, and are not connected with the office of Commissioner of Customs. The title is therefore misleading, and causes some inconvenience and delay in the transaction of public business, both in this office and in the Customs Division.

The general duties of this office consist in the examination, settlement, and certification to the Register of the Treasury of the following classes of accounts, viz :

1. Receipts from customs, including tonnage duties.
2. Steamboat fees.
3. Shipping commissioners' fees.
4. Immigration fund.

5. Fines, penalties, and forfeitures under customs and navigation laws.
6. Proceeds of unclaimed merchandise sold.
7. Proceeds of sales of Government property.
8. Moneys received for rent of Government property.
9. Moneys received on account of deceased passengers.
10. Official emoluments of collectors and surveyors of customs.
11. Warehoused and bonded goods.
12. Expenses of collecting the revenue from customs.
13. Expenses of detection and prevention of frauds upon the customs revenue.
14. Payments of debentures and drawbacks.
15. Excess of deposits (for customs duties) refunded.
16. Compensation in lieu of moieties.
17. The light-house establishment, including supplies and repairs of light-houses, expenses of buoyage, of light vessels, of fog signals, salaries of keepers of light-houses and fog signals, lighting and buoyage of rivers, maintenance of lighted buoys, inspecting lights, survey of light-house sites, and the construction of light-houses.
18. Expenses of the Revenue-Cutter Service, including the construction of revenue vessels.
19. Expenses of the Life-Saving Service, including the establishment of stations.
20. Expenses of the Marine Hospital Service.
21. Construction of custom-houses, court-houses, post-offices, marine hospitals, &c., and repairs, furniture, heating apparatus, fuel, lights, water, and pay of assistant custodians and janitors for public buildings.
22. Shipping service expenditures.
23. Expenses of immigration.
24. Expenditures for seal fisheries and hunting grounds in Alaska.
25. Expenses of quarantine stations for neat cattle.

In addition to the examination and settlement of accounts, the following duties may be mentioned: The examination and approval of the official bonds of collectors, surveyors, and naval officers of the customs. The examination and entry of the oaths of office of all officers and employés embraced in the foregoing classes of accounts, and the approval of requisitions for the advance of money to the officers charged with the expenditures included therein.

The work of the office, in the brief time I have occupied it, has been performed by the clerks in a satisfactory manner. Extra work has been done in preparing statistical information for the Department. It is suggested that there might be, with advantage, a division for statistical information established. This office, with its present force of clerks, just sufficient for the regular routine work, has not the proper facilities for furnishing the statistical information frequently needed and required.

It is possible that some improvements can be made in the manner of examining accounts. If so, they must be made cautiously, as the system of keeping accounts in the Treasury has been of slow and patient growth, and is more likely to be correct than the first impressions of any one, however learned or expert in science.

The statement of the warehouse and bond account of the New York custom-house has not been satisfactory for a number of years. It has been a fruitful source of perplexity and annoyance to the clerks having charge of it. A system of keeping those accounts was completed in that office in 1881, which is considered nearly perfect. Since that time

there has been no difficulty in ascertaining the balances as long as they are kept separate from the old account. But prior to that time there was an incessant trouble in the balances which required constantly to be forced, arising wholly from the mingling of the old account with the new, which was subject to unaccountable fluctuations. The difficulty arose from starting out with a wrong balance in 1868—the balance having been taken from the bonds on file without the proper credits having been allowed or even discovered.

The warehouse and bond account for the month of May, 1885, shows a balance of—

Old warehouse account due on the bonds.....	\$1,670,818 06
Deducting from this the small balance of goods in the warehouse.....	957 93
Balance due on the bonds as stated in the account.....	1,669,860 13

It appears from the investigation made by clerks sent from this office for the purpose, to the New York custom-house by my predecessor, under the order of Hon. Hugh McCulloch, former Secretary of the Treasury, that \$1,640,857.75 should be credited against this balance. This would leave still a balance of \$29,002.38, for which no evidence can be found that the warehouse bonds were canceled or accounted for. Whether this amount even remains as a proper charge can never be determined, but, at any rate, as there is no responsibility in the matter, nor any satisfactory means of determining the correctness of it, it does not appear to serve any good purpose to carry this balance longer on the monthly statements.

As appears now in the accounts there is due on warehouse bonds on the old account \$1,669,860.13 with no merchandise in the warehouse to represent it. A similar difficulty appears in the transportation and exportation balances of the warehouse and bond account.

At the close of May, 1885, the balance of duties due on transportation bonds of the old account was \$86,171.11, and the balance on exportation bonds \$295,842.87 with no evidence having been yet discovered that the merchandise was either transported or exported; the only thing certain about it being that it disappeared.

These balances of the old account have been about the same, from month to month, since March 31, 1878, and it is deemed not possible to discover the proper credits, if any, now to be entered in the account. The merchandise represented by the bonds may have been exported and transported without the proper evidence having been furnished to the New York office that it reached its destination, or the evidence may have been furnished but not properly entered on the records of the New York custom-house.

I intend, in a future communication to the Secretary of the Treasury, to give a history of this difficulty in the warehouse and bond account of the New York custom-house, and to ask for certain instructions relative to the settlement of what is called the *old* warehouse and bond account.

It is perhaps not strictly pertinent for me to make any suggestions relating to the laws or practice connected with the collection of the revenue; but from the examination of accounts made in this office, opinions are formed as to the desirability of modifications in the law, or practice, which would tend to facilitate the settlement of accounts or improve the efficiency of the public service.

Availing myself of the long experience of Mr. H. A. Lockwood, the faithful and efficient deputy in this office, I venture to make some

points for your consideration, without, however, giving any pronounced opinion thereon, premising that I deem them worthy of attention.

(1) A change in the present laws might be made so as to prevent the payment of interest on duties refunded. It is believed that suits for refunds are, if not purposely delayed, yet not actively pressed, because of the advantage arising from the recovery of interest, and it may be possible that this delay also leads to wrong liquidations of judgments or erroneous verdicts to the prejudice of the Government.

(2) A change might be made in the designations of all subordinate officers, other than those appointed by the President, into one class, to be styled customs officers, with power to the collector or chief customs officer in the district to detail any customs officer under him to any duty within his district. This would enable a collector of customs to use his force of officers more efficiently; do away with many questions now arising before the Commissioner of Customs, as to the employment of one officer to perform the duties of another, and make the chief officer responsible for the efficiency of his force. A modification of the laws so as to give power to the Secretary of the Treasury to fix the compensation of all such customs officers within certain limits, would simplify the question and not be against the policy of the law, for now the salaries of some officers of customs are determined by the Secretary whilst others are fixed by law.

(3) A fixed annual compensation for principal customs officers would be beneficial.

It appears that there are now five ways recognized in the statutes for payment of officers of customs, viz: 1. By salary. 2. Salary and fees. 3. Salary, fees, and commissions. 4. Fees and commissions. 5. Fees only.

One objection to payment in fees is the tendency to the exaction of illegal fees. Another is that the money taken for fees does not appear in the receipts and expenditures of the Treasury, except in the emolument statements. The expenses of collecting the revenue are, of necessity, more, by the amount of fees retained for compensation, than is shown by the appropriation ledgers.

Another serious objection is that the payment by commissions causes delay in the settlement of accounts. Section 305 Revised Statutes does not allow credit to be given a person depositing money in the United States Treasury until a covering warrant shall have been issued.

The compensation of many collectors being partly paid by commissions on collections, it follows that the collection accounts must be adjusted before the expenditure and emolument accounts can be taken up.

(4) In all the collection districts, except the large ones, the payment of salaries of subordinates, and other expenses, might be made on vouchers to be checked in the Secretary's office. It is believed that this would prove advantageous. It would save the necessity of making advances to collectors and would reduce the labor of settlement in the accounting offices.

In its favor it also presents the strong consideration that the account could be examined before payment, whilst, under the present practice, the payment has to be made before the examination.

(5) In consequence of fraudulent practices on the part of a clerk employed in the light house engineer's office in San Francisco, the Commissioner of Customs, on January 30, 1882, in a letter addressed to the Honorable Secretary of the Treasury, recommended the examination of the light-house service by special agents, as is now done in the customs service. This recommendation was adopted by the Light House Board

and approved by the Secretary of the Treasury, but it does not appear to have been put in practice, and it seems sufficiently important to again commend it to your attention.

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 Revised Statutes.

I am, very respectfully, your obedient servant,

JOHN S. McCALMONT,
Commissioner of Customs.

The Hon. SECRETARY OF THE TREASURY.

APPENDIX.

A.—STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES for the year ending June 30, 1885.

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1884.	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, 1885.
Albany.....				\$108, 106 37		\$108, 106 37				
Apalachicola.....	\$327 78	\$274 61				235 90		\$91 88		\$274 61
Baltimore.....	121, 314 33	361, 113 17	\$25, 734 17	9, 279 26	\$2, 737 81	383, 192 03	\$2, 253 75	3, 786 82	\$5, 823 11	125, 123 03
Bangor.....		1, 193 14	942 00	5, 445 93		647 00	4, 777 93	52 00		2, 104 14
Barnstable.....	780 16	250 16	7, 576 39	2, 400 98	1 28	32 96		10, 157 77		818 24
Bath.....	51, 902 92	3, 527 37	27, 393 77	4, 153 37		56, 135 22	237 33		13, 219 66	17, 385 22
Beaufort, S. C.....				20, 037 81				20, 037 81		
Boston and Charlestown.....	4, 419, 193 15	11, 660, 665 37	203, 921 06	1, 196, 665 83	274, 614 12	11, 571, 072 50	181, 956 66	1, 271, 593 33	671, 192 49	4, 059, 244 55
Brazos de Santiago.....	106 40	1, 194 36	2, 757 16	14, 851 87			3, 329 98	15, 473 41		106 40
Buffalo Creek.....	5, 092 18	5, 919 55	7, 570 29	161, 280 37	51 68	20, 200 80	80, 198 22	74, 125 93		5, 389 12
Belfast.....		1, 486 92	3, 551 07	168 88		29 18	248 06	1, 295 44		3, 634 19
Cape Vincent.....		2, 403 30		1, 376 01		364 00	2, 039 30	1, 376 01		
Castine.....	405 17	1, 166 89	1, 666 99		8 44	138 79		1, 985 17		1, 123 53
Champlain.....				180, 045 50	169 20		156, 952 86	23, 092 64	169 20	
Charleston.....	180 24	6, 189 05		1, 761 00	80	1, 769 80				6, 361 29
Chicago.....	285, 940 34	1, 065, 690 36	99, 035 91	174, 492 06	15, 860 44	1, 399, 247 49	20, 245 55	2, 506 07	10, 258 29	209, 361 71
Cincinnati.....	17, 338 71	54, 904 11	11, 683 56	7, 137 96	502 93	63, 455 25	1, 232 60		7 00	26, 894 42
Corpus Christi.....	132 30	2, 682 46	5, 885 30	109, 123 39		1, 591 30	101, 314 15	14, 697 50		220 50
Cuyahoga.....	1, 045 56	12, 523 73	2, 503 29	5, 710 14	28 84	14, 697 80		2, 237 35		4, 876 21
Delaware.....	564 25			17, 220 03		17, 508 63	162 21	113 44		
Denver.....				736 26	6 52	742 44			34	
Detroit.....	72, 695 21	48, 775 78	51, 469 70	683, 444 22	516 86	88, 526 00	2, 742 52	703, 579 37	3 86	62, 050 02
Dubuque.....			1, 278 15	309 56	4 98	1, 261 21				331 48
Duluth.....				20, 753 45	4 80	3, 359 09	21 00	20, 378 16		
Erie.....	203 00	2, 460 10	207 00	309 26	12 03	2, 984 39				207 00
Evansville.....	6, 065 50			190 97	368 26	4, 241 86			2, 382 87	
Fairfield.....				347 54		347 54				
Fall River.....				10, 165 93		10, 165 93				
Frenchman's Bay.....	43 78		849 02	1, 321 33	1 06	29 31	60 20	2, 073 42		52 26
Fernandina.....	1, 369 20			283 38	55 43	893 21				814 80
Galveston.....	25, 350 08	6, 231 41	154 20	135, 526 85	1, 020 42	30, 296 41	3, 583 25	130, 242 36	1, 487 04	2, 679 90
Genesee.....	13, 296 32	77, 082 23	47, 899 84	14, 848 32	402 50	118, 841 94	7, 845 80		19 69	26, 821 78
Gloucester.....	17, 531 33	34, 849 76	9, 223 67		522 70	1, 364 99	458 24	48, 790 93	667 12	10, 846 18
Georgetown, D. C.....	547 34	1, 119 25	147 50	3, 819 16	210 05	3, 709 69			983 36	1, 150 25

STATEMENT of WAREHOUSE TRANSACTIONS at the SEVERAL DISTRICTS and PORTS in the UNITED STATES, &c.—Continued.

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1884.	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, 1885.
Huron				\$473,717 86			\$22,691 40	\$451,026 46		
Indianapolis	\$2,102 10	\$720 30		3,583 19		\$6 405 59				
Kansas City				7,514 03	\$1 98	7,516 01				
Kennebunk				34 56				34 56		
Key West	39,875 50	395,670 63	\$13,610 10	1,370 84	1,382 35	388,876 96	1,164 45	10,101 65	\$4,133 50	\$47,632 86
Louisville	7,495 02	12,506 11	2,859 99	1,860 42	251 59	18,443 99			329 63	6,199 51
Memphis	1,429 70	164 00		72 90	129 86	1,299 31				497 15
Miami				761 50		761 50				
Middletown	9,020 83	14,640 96	2,875 51	1,027 69	31 92	20,918 56	267 60			6,410 75
Milwaukee	3,509 68	10,371 50	2,524 85	7,872 81	992 57	22,358 66	93 95	1,043 55	2 00	1,803 25
Minnesota	2,367 84	3,331 57	3,067 13	48,764 63	78 25	7,567 95	3,881 28	42,349 89	22 10	3,788 20
Mobile		260 00		583 45		583 45		260 00		
Nashville			605 95	2,604 10		3,210 05				
Newburyport	1,544 29		567 76	36 72				36 72	2,112 05	
New Haven	29,624 18	151,271 59	151,082 05	1,400 72	64 92	272,043 85	1,400 72		1,813 09	58,185 80
New Bedford	64 00	483 00	521 65	40 189 69	61 02	40,522 71		163 60	358 05	275 00
New Orleans	207,924 73	708,052 50	38,441 53	744,870 85	23,458 69	448,898 74	46,934 36	827,120 15	99,364 92	300,430 13
Newport				1,447 50					1,447 50	
Norfolk and Portsmouth		1,418 92	34 41	2,457 08	3 44	277 66		3,528 00		108 19
New York	17,685,397 32	44,840,270 40	320,411 38	11,954,373 37	1,928,007 01	45,394,426 40	1,145,261 55	13,069,912 54	2,361,528 12	14,757,330 87
Niagara				851,127 34			168,745 18	682,382 16		
Newark				1,258 18		1,258 18				
New London	7,601 25	12,662 79		77 00	147 20	17,867 50	736 00			1,944 65
Omaha	438 95		516 72	8,884 02	17 41	9,125 23				731 87
Oregon				1,127 07	55 40	1,182 47				
Oswegatchie	2,745 97	2,824 65		145,618 11	18 40	1,087 03	25,753 18	121,984 70	3 94	2,378 28
Oswego	8,306 60	321,243 60	2,022 70	26,722 92		206,643 82	139,099 00		281 60	12,271 40
Passamaquoddy	913 36	3,915 48	322 91	9,395 66		43 02	8,563 76	4,351 17		1,589 46
Paso del Norte	1,795 42		294 91	98,665 52		727 44	30,872 32	69,156 09		
Paducah	258 25				4 15	262 40				
Pensacola				23 60				23 60		
Perth Amboy				383 85				383 85		
Philadelphia	913,943 45	6,306,395 96	25,051 63	23,988 74	314,060 10	6,443,382 46	8,789 54	56,251 87	291,689 74	783,326 27
Pittsburgh	1,603 35	19,514 19	83,663 05	51,097 94	79 23	108,152 27				47,805 49
Plymouth	11,549 28		26,500 73	312 61		18,733 81		242 91		19,385 90
Portland and Falmouth	95,235 01	552,046 46	61,627 37	1,618,035 75	128 25	522,806 50	9,354 07	1,669,353 01	3,606 33	121,932 93
Portsmouth	244 20	806 27	129 81		02	244 22		129 81		306 27
Providence	13,610 14	19,102 29	12,240 28	990 41	111 01	37,336 22				8,717 91
Puget Sound				50 00				50 00		

Richmond				670 95		670 95				
Saco				570 15				570 15		
Salem and Beverly	3,900 05		3,343 51			1,806 38	3,621 45	509 63		1,306 10
Saluria				5,201 91				5,201 91		
Saint Joseph				340 29		340 29				
San Diego	79 80	112 79		6 56					103 36	85 79
San Francisco	1,286,042 78	2,964,142 22	28,351 75	556,686 78	56,570 71	2,812,763 55	191,960 77	738,212 91	106,539 55	1,042,317 43
Savannah	6,538 98	15,749 04	741 52	94 35	3 78	12,277 72				10,849 95
Saint Louis	141,578 20	39,403 57	46,741 05	115,885 30	277 04	311,564 76	1,551 90	237 40	7 00	30,524 10
Teche				7,945 26			7,945 26			
Vermont	5,700 11	6,939 43		662,639 54	1,070 30	3,199 20	245,419 18	420,592 86	1,939 66	5,198 48
Waldoborough	2,088 16		796 97	694 82		131 01		617 66	2,831 28	
Wheeling				763 75		763 75				
Willamette	58,280 80	40,293 88	2,809 09	4,296 25	140 03	86,403 15	126 92	4,159 44	618 81	14,511 73
Wiscasset	1,870 75	1,194 06	2,371 24					4,981 19		454 86
Wilmington, N. C.		3,436 60				387 13				3,049 47
Yaquina				125,197 21	7,610 17	83,711 84			49,095 54	
Total	25,596,105 10	69,800,147 84	1,346,179 59	20,504,628 74	2,631,857 95	71,219,112 81	2,633,863 45	20,532,656 28	3,634,041 80	21,859,244 88

RECAPITULATION.

Balance due July 1, 1884	\$25,596,105 10	Withdrawal duty paid	\$71,219,112 81
Warehoused and bonded	69,800,147 84	Withdrawal for transportation	2,633,863 45
Rewarehoused and bonded	1,346,179 59	Withdrawal for exportation	20,532,656 28
Constructively warehoused	20,504,628 74	Allowances and deficiencies	3,634,041 80
Increase of duties ascertained on liquidation	2,631,857 95	Balance due June 30, 1885	21,859,244 88
	119,878,919 22		119,878,919 22

B.—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, 1885.

Districts.	Balance of bonds from last report.	Amount of bonds taken.	Amount of bonds can- celed.	Balance of bonds not due.	Amount of duties col- lected.
Aroostook	\$6,096 85	\$511 00	\$1,914 50	\$4,693 35	.....
Bath	1,995 85	6,822 75	8,373 80	444 80	\$416 80
Cape Vincent	125 00	1,295 75	1,383 25	57 50	125 00
Champlain	2,031 00	5,417 05	5,343 05	2,105 00	233 70
Minnesota	1,338 45	3,243 75	3,165 40	1,416 80	27 00
Portsmouth .....	.....	228 00	228 00	.....	.....
Superior	184 25	67 20	251 45	.....	15 00
Vermont	957 55	11,834 08	10,430 73	2,360 90	725 70
	12,728 95	29,419 58	31,090 18	11,058 35	1,543 00

RECAPITULATION.

Balance of bonds from last report	\$12,728 95	Amount of bonds canceled	\$31,090 18
Amount of bonds taken	29,419 58	Balance of bonds not due	11,058 35
	<u>42,148 53</u>		<u>42,148 53</u>

REPORT OF THE FIRST AUDITOR.



REPORT OF THE FIRST AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIRST AUDITOR'S OFFICE,
Washington, October 30, 1885.

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ending June 30, 1885, 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.....	1,491	\$201,839,560 29
Steamboat fees.....	1,470	154,288 98
Fines, penalties, and forfeitures.....	878	142,451 17
Marine-hospital money collected.....	1,780	345,458 41
Official emoluments of collectors, naval officers, and surveyors.....		255,191 29
Moneys received on account of deceased passengers.....	74	1,120 00
Moneys received from sales of old material, &c.....	123	30,379 58
Shipping fees.....	183	40,808 22
Sales of documents.....	7	146,349 66
Miscellaneous receipts.....	8	863,532 14
Moneys retained from Pacific railroad companies for accrued interest on bonds.....	12	1,385,448 01
Treasurer of the United States for moneys received.....	5	770,145,112 07
Mints and assay offices.....	45	111,768,032 62
Water rents, Hot Springs, Arkansas.....	6	6,051 25
Immigration fund.....	248	216,460 04
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited.....	12	1,868,042 95
Total.....	6,342	1,089,208,286 68
DISBURSEMENTS.		
Expenses of collecting the revenue from customs.....	1,835	8,661,785 52
Detection and prevention of frauds on customs revenue.....	24	110,469 65
Expenses of Shipping Commissioners.....	190	40,783 69
Debtentures, drawbacks, &c.....	331	5,258,657 12
Excess of deposits refunded.....	539	5,361,321 19
Revenue-cutter service.....	605	976,649 09
Duties refunded, fines remitted, judgments satisfied, &c.....	1,472	1,291,212 63
Marine Hospital Service.....	174	639,286 19
Official emoluments of collectors, naval officers, and surveyors.....	1,418	639,938 87
Expenses of immigration.....	69	154,654 31
Compensation in lieu of moieties.....	325	34,363 29
Inspection of neat cattle shipped to foreign ports.....	54	31,347 94
Light-House Establishment, miscellaneous expenses.....	90	415,140 87
Supplies of light-houses.....	126	411,369 92
Repairs of light-houses.....	13	4,995 29
Expenses of light-vessels.....	46	223,872 26
Expenses of buoyage.....	112	342,883 52

Accounts adjusted.		Number of accounts.	Amount.
DISBURSEMENTS—Continued.			
Expenses of fog-signals	63	\$83, 785 22	
Expenses of lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers.	34	224, 507 89	
Expenses of inspection of lights	8	2, 064 64	
Salaries of light-house keepers	87	708, 272 72	
Survey of light-house sites	10	2, 542 85	
Laboratory for the Light-House Board	4	511 60	
Establishment and maintenance of lighted buoys	4	3, 139 48	
Salaries and mileage of Senators	4	510, 448 59	
Salaries, officers and employes Senate	24	361, 903 07	
Salaries and mileage, Members and Delegates House of Representatives	14	1, 912, 887 25	
Salaries, officers and employes House of Representatives	104	352, 136 11	
Salaries of employes Executive Mansion	5	34, 605 01	
Salaries paid by disbursing clerks of the Departments	315	9, 037, 784 49	
Salaries, officers and employes Independent Treasury	36	354, 641 57	
Salaries and expenses Reporter of Supreme Court	5	7, 150 00	
Salaries, office of Director of Geological Survey	4	35, 133 80	
Salaries and expenses special inspectors foreign steam-vessels	146	33, 968 78	
Salaries and expenses Bureau of Animal Industry	3	46, 881 67	
Salaries of the civil list paid directly from the Treasury	2, 216	821, 560 15	
Salaries, office of the Public Printer	4	15, 300 00	
Salaries, Bureau of Engraving and Printing	14	26, 416 90	
Salaries, Congressional Library	6	35, 983 75	
Salaries, standard weights and measures	10	8, 220 42	
Salaries, Steamboat Inspection service	6	297, 088 72	
Salaries, special agents Independent treasury	7	3, 623 41	
Salaries, custodians and janitors	8	544, 774 68	
Salaries, Agricultural Department	7	166, 434 59	
Salaries, Botanic Garden	6	11, 404 65	
Salaries and expenses, National Board of Health	4	5, 954 90	
Salaries of employes public buildings and grounds	13	51, 045 92	
Salaries and expenses, seal fisheries	25	11, 371 58	
Salaries, office of Civil Service Commission	1	4, 294 20	
Salaries, watchmen and laborers State, War, and Navy Building	4	84, 410 47	
Contingent expenses, Executive Mansion	8	15, 864 64	
Contingent expenses, United States Senate	86	249, 420 46	
Contingent expenses, House of Representatives	37	182, 638 78	
Contingent expenses, Departments, Washington	274	364, 436 49	
Contingent expenses, Independent Treasury	206	82, 027 76	
Contingent expenses, Steamboat Inspection Service	1, 117	42, 933 86	
Contingent expenses, Civil Service Commission	14	8, 626 31	
Contingent expenses, public buildings and grounds	20	2, 830 86	
Contingent expenses, office of Public Printer	6	1, 364 27	
Contingent expenses, Library of Congress	29	4, 476 55	
Contingent expenses, executive offices, Territories	9	45, 725 64	
Contingent expenses, Utah Commission and officers of election	244	72, 772 71	
Stationery, Treasury Department	12	109, 422 03	
Stationery, Interior Department	7	24, 529 76	
Stationery, War Department	676, 699, 344 85		
Treasurer of the United States, for general expenditures	106, 907, 014 79		
Gold and silver bullion accounts	125	1, 291, 770 81	
Ordinary expenses, mints and assay offices	23	281, 669 43	
Parting and refining bullion	1	30, 000 00	
Process for refining bullion	24	186, 292 20	
Coinage of standard silver dollars	12	10, 052 19	
Freight on bullion and coin	11	8, 151 10	
Transportation of silver coin	6	39, 802 70	
Storage of silver dollars	5	13, 106 25	
Recoinage of gold and silver coins	3	3, 404 31	
Manufacture of medals	53	135, 241 79	
Legislative expenses, Territories of the United States	49	663, 962 74	
Geodetic and Coast Survey of the United States	40	393, 826 42	
Geological Survey of the Territories	5	149 39	
Lands and other property of the United States	6	63, 360 47	
Protecting public lands	3	1, 474 47	
Protection and improvement of Hot Springs, Ark	5	27, 961 30	
Surveying the public lands	4	24, 270 00	
Reproducing plats of surveys, General Land Office	5	5, 438 91	
Expenses of inspectors, General Land Office	5	16, 042 32	
Adjusting claims for indemnity for swamp lands	3	13, 378 91	
Protection and improvement of Yellowstone Park	8	71, 541 08	
Depredations on public timber	2	42, 180 00	
Smithsonian Institution, expenses of	4	36, 931 86	
Smithsonian Institution, North American ethnology	29	49, 000 00	
Expenses contesting seats in Congress	1	5, 000 00	
Expenses in connection with the illness and death of President Garfield	28	5, 300 00	
Descriptive catalogue of Government publications	23	117, 059 31	
Publication of Tenth Census reports	5, 913	4, 744, 242 28	
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			

	Number of accounts.	Amount.
Accounts adjusted.		
DISBURSEMENTS—Continued.		
Prosecution of crimes	8	\$7,649 35
Proceeds of sales, products of States in insurrection	1	2,000 00
Suppressing counterfeiting and crime	27	63,558 21
Punishing violations of intercourse acts and frauds	1	411 30
Investigation of frauds, office of Commissioner of Pensions	12	636,654 59
Defending suits in claims against United States	3	5,458 13
INTEREST ACCOUNT.		
Registered stock	400	52,596,135 06
Coupons	128	8,523,693 52
District of Columbia, Washington, Georgetown, and corporation bonds	42	1,420,029 82
Navy pension fund	1	240,000 00
Louisville and Portland Canal Company's bonds	3	14,360 00
Pacific Railroad bonds	33	3,873,870 72
REDEMPTION ACCOUNT.		
United States bonds, called:		
Principal	12	10,871,400 00
Interest		71,006 96
United States bonds purchased for sinking fund:		
Principal	12	46,641,800 00
Interest		273,789 90
Refunding certificates:		
Principal	12	50,400 00
Interest		11,201 87
Certificates of deposit	12	38,155,000 00
District of Columbia stock:		
Principal	16	183,098 36
Interest and premium		18,650 03
Gold certificates of 1869	12	105,400 00
Notes, one and two years, compound interest, 7.30s and Treasury, and war bounty scrip:		
Principal	39	8,830 00
Interest		1,248 83
Legal-tender notes destroyed	12	86,134,653 00
Fractional currency destroyed	11	15,480 43
Old demand notes destroyed	11	480 00
Gold certificates destroyed	13	18,784,880 00
Silver certificates destroyed	12	22,259,315 00
Examination of national banks, &c	1	120 00
Checks and drafts, Independent Treasury	21	26,133 32
Expenses of national currency	55	81,238 42
Distinctive paper for United States securities	1	425 32
Purchase of bonds for sinking fund, Pacific railroads	2	3,768,804 63
Outstanding drafts and checks	127	21,433 58
Judgments of the Court of Claims	161	491,912 45
Public printing and binding	134	3,490,081 83
Labor and expenses of engraving and printing	20	999,745 21
Post-Office Department requisitions	9	4,559,819 58
Postage	12	24,560 86
Telephonic and telegraphic connection between the Departments	14	1,223 21
Life-Saving Service	218	831,068 87
Establishing life-saving stations	6	7,442 97
Propagation of food-fishes	37	323,489 56
Illustrations for report on food-fishes	15	1,782 85
Inquiry respecting food-fishes	13	4,200 00
Construction Capitol terraces	3	32,046 26
Construction of custom-houses and post-offices	151	1,109,678 33
Construction of court-houses and post-offices	359	1,744,517 58
Construction of building for State, War, and Navy Departments	13	535,568 99
Construction of barge office, New York	1	426 35
Construction of light-stations, and maintenance	206	548,650 57
Construction of extension of Government Printing Office	13	638 59
Construction of marine hospitals	68	180,765 89
Construction of penitentiary building, Dakota	4	4 82
Construction of Pension Office building	3	138,548 77
Construction of steam-tenders	2	26,113 68
Construction and repair of revenue vessels	11	38,229 15
Construction of elevator and steam machinery, Senate	1	617 80
Reconstruction of Interior Department building	6	128,884 41
Plans for public buildings	5	4,269 41
Completion of Washington Monument	12	143,056 88
Reconstruction of eastern portion Smithsonian Institution	9	46,005 66
Construction of public buildings (miscellaneous)	70	1,086 35
Fish Commission building, Wood's Holl	5	11,309 95
Erection of fish-ways at Great Falls	7	2,151 08
Quarantine stations for neat cattle	3	18,103 57
Repairs Government Printing Office	1	4 69

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Repairs, fuel, &c., Executive Mansion	15	\$32,381 93
Annual repairs of the Capitol	6	43,275 56
Annual repairs of the Treasury Department	4	13,647 30
Repairs and preservation of public buildings	18	142,732 38
Heating apparatus for public buildings	43	114,623 07
Rent of buildings in Washington	28	101,441 36
Fuel, lights, and water for public buildings	63	653,192 08
Furniture and repairs of same for public buildings	16	292,623 38
Vaults, safes, and locks for public buildings	8	43,974 24
Lighting, &c., Executive Mansion	15	17,845 80
Lighting the Capitol and grounds	4	19,687 85
Fuel, lights, &c., Department of the Interior	7	109,820 05
Improvement and care of public grounds	16	74,239 18
Improving Capitol grounds	5	29,677 42
Improving Botanic Garden and buildings	8	10,641 54
Washington Aqueduct	21	33,431 59
Increasing the water supply	21	750,546 59
Repairs of water-pipes and fire-plugs	14	3,144 75
Constructing, repairing, and maintaining bridges, District of Columbia	14	1,961 44
Increase of Library of Congress	7	15,035 51
Joint Select Committee to Provide Additional Accommodations for Library of Congress	5	1,507 82
Department libraries	31	5,757 98
Works of art for the Capitol	4	6,222 50
Preventing the spread of epidemic diseases	36	57,860 99
Removal and storage of material, Government Printing Office	12	3,827 09
Expenses under Chinese act	29	2,461 44
Three months' extra pay, Revenue Marine	34	5,919 50
Senate reporters	13	27,083 32
Conveying votes of Presidential electors	2	8,951 00
To promote the education of the blind	1	10,000 00
Advertising in New York Herald	3	7,940 60
Judgment and expenses, Kilbourne vs. Thompson	4	29,293 85
Dedication Washington Monument	1	8,447 10
Purchase of wharf, Wilmington, N. C.	2	25,115 50
Reported to Secretary of the Treasury for appropriation	15	2,545 61
Special relief acts	28	62,822 81
Yorktown monument	8	86,410 55
Newburgh monument	1	39 75
Groton Heights monument	2	5,000 00
Statue of Du Pont	3	15,151 42
Louisville Exposition	9	9,274 35
New Orleans Exposition	20	237,157 05
Cincinnati Exposition	16	9,880 94
Bureau of Education, collecting statistics	6	2,246 59
Bureau of Education, distributing documents	5	1,116 94
Collecting commercial statistics	2	3,605 50
Records of Olympia, Washington Ter	2	15,750 00
Protection sea-otter hunting grounds	1	25,000 00
Taxes, War Department	1	543 30
Hot Springs, Ark., collecting water-rents	1	6,814 58
Agricultural Department:		
Experimental Garden	6	9,885 56
Silk culture	3	4,677 23
Museum	7	1,896 06
Laboratory	7	25,052 98
Furniture, cases, &c.	7	6,170 85
Collecting statistics	7	140,615 99
Purchase and distribution of valuable seeds	6	111,263 99
Improving grounds	7	10,562 90
Printing annual reports, 1883 and 1884	27	94,136 95
Experiments in tea culture	4	2,930 91
Report on forestry	6	12,708 34
Investigating diseases of swine and other domestic animals	3	12,971 18
Investigating history of insects injurious to agriculture	7	22,776 99
Experiments in the manufacture of sugar	1	3,907 75
Examination of wools and animal fibers	1	266 48
Postage	7	6,233 87
Transportation agricultural and mineral specimens to Atlanta, Ga.	1	325 57
Reclamation of arid and waste lands	2	7,949 86
Maps of the United States	5	5,081 00
Transportation of maps and reports to foreign countries	1	110 58
Reform School, District of Columbia	5	42,625 37
Reform School, District of Columbia, buildings	1	1,352 50
Freedman's Hospital and Asylum	3	61,700 56
Government Hospital for the Insane, buildings, &c	15	51,660 80
Government Hospital for the Insane, current expenses	7	147,048 40
Columbia Institution for the Deaf and Dumb, buildings, &c	2	3,376 83
Columbia Institution for the Deaf and Dumb, current expenses	5	85,273 59
Columbia Hospital for Women, current expenses	6	21,233 04

Accounts adjusted.	Number of accounts.	Amount.
DISBURSEMENTS—Continued.		
Columbia Hospital for Women, buildings and grounds.....	7	\$9,490 06
Providence Hospital.....	12	15,000 00
Children's Hospital.....	4	5,043 18
Saint Ann's Infant Asylum.....	4	5,050 65
National Association for the Relief of Colored Women and Children.....	4	6,982 68
Women's Christian Association.....	4	4,512 21
Industrial Home School.....	4	11,377 44
Maryland Institution for the Instruction of the Blind.....	4	3,520 83
Howard University.....	4	19,827 00
Howard University, buildings and grounds.....	3	7,500 00
German Orphan Asylum, District of Columbia, buildings and grounds.....	1	10,000 00
Saint John's Church Orphanage, District of Columbia.....	1	1,500 00
Home of the Little Sisters of the Poor.....	2	21,983 71
Home of the Little Sisters of the Poor building.....	1	25,000 00
Miscellaneous accounts.....	288	30,295 97
DISTRICT OF COLUMBIA ACCOUNTS.		
Refunding water rents and taxes.....	14	393 40
Redemption of assessment certificates.....	14	3,864 66
Refunding taxes.....	12	2,398 44
Washington redemption fund.....	15	3,918 23
Redemption of tax-lien certificates.....	12	1,018 70
Washington special-tax fund.....	14	10,006 33
Relief of the poor.....	24	14,287 91
Salaries and contingent expenses.....	50	224,975 20
Improvement and repairs.....	61	441,411 60
Constructing, repairing, and maintaining bridges.....	23	1,371 79
Public schools.....	45	493,494 36
Public schools, buildings, and grounds.....	30	115,084 92
Metropolitan police.....	32	276,042 46
Fire department.....	31	110,005 60
Courts.....	34	25,121 54
Streets.....	28	237,907 42
Health department.....	21	44,105 13
Water fund.....	43	83,979 98
Judgments.....	1	39,643 24
Completion of sewerage system.....	6	120,684 98
Guarantee fund.....	5	24,680 87
Payment of referees, Court of Claims.....	7	560 00
Expenses assessing real property.....	8	13,441 05
Telegraph and telephone service.....	22	22,071 90
Transportation of paupers and prisoners.....	21	3,000 64
Georgetown almshouse.....	18	1,930 60
Government Hospital for the Insane.....	13	48,568 00
Washington Asylum.....	22	53,811 98
Police station-houses, Washington.....	11	17,668 82
Miscellaneous expenses.....	45	9,886 25
Industrial Home School.....	4	2,387 28
Building, National Association for Colored Women and Children.....	18	14,466 25
Buildings, fire department.....	14	9,996 94
General expenses, District of Columbia, 1879.....	17	1,964,495 02
Metropolitan Police, additional compensation of 20 per cent.....	2	46,904 46
	23,632	1,152,493,050 55

Number of certificates recorded.....	19,985
Number of letters recorded.....	5,295
Judiciary emolument accounts registered and referred.....	585
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed.....	2,125
Requisitions answered.....	1,200

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	6, 248	\$203, 888, 789 12.
Disbursements	6, 560	22, 089, 440 28
Total	12, 808	225, 978, 229 40

JUDICIARY DIVISION.

Comprising the Accounts of District Attorneys, Marshals, Clerks, and Commissioners, Rents, and Miscellaneous Court Accounts.

	Number of accounts.	Amount.
Disbursements	5, 913	\$4, 744, 242 28

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	607	\$66, 668, 089 12
Redemption accounts	174	223, 586, 634 38
Total	781	290, 254, 723 50

WAREHOUSE AND BOND DIVISION.

STATEMENT of TRANSACTIONS in BONDED MERCHANDISE, as shown by ACCOUNTS ADJUSTED during the fiscal year ending June 30, 1885.

Number of accounts adjusted	1, 139	
Number of reports of "No transactions" received, examined, and referred	502	
Balance of duties on merchandise in warehouse per last report		\$18, 314, 774 26
Duties on merchandise warehoused		85, 534, 419 34
Duties on merchandise rewarehoused		1, 514, 600 51
Duties on merchandise constructively warehoused		22, 853, 012 20
Increased and additional duties, &c.		3, 419, 818 36
Total		131, 666, 624 67

Contra:

Duties on merchandise withdrawn for consumption	\$81, 331, 883 76
Duties on merchandise withdrawn for transportation	3, 195, 580 25
Duties on merchandise withdrawn for exportation	22, 599, 853 32
Allowances for deficiencies, damage, &c.	4, 548, 179 96
Duties on withdrawals for construction and repair of vessels	72, 329 52
Duties on bonds delivered to district attorneys for prosecution	6, 348 81
Balance of duties on merchandise in warehouse	19, 912, 449 05

Total 131, 666, 624 67

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 Employés, House of Representatives, and the Accounts relating to the Coast Survey.*

	Number of accounts.	Amount.
Disbursements	444	\$10, 637, 967 44

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	\$6, 051 25
Disbursements	1, 275	6, 378, 076 71
Total	1, 281	6, 384, 127 96

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	26	\$1, 532, 258 67
Disbursements	1, 035	12, 162, 812 83
Total	1, 061	13, 695, 071 50

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	5	\$770, 145, 112 07
Disbursements	128	679, 734, 004 22
Total	133	1, 449, 869, 653 50

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.....	45	\$111,768,032 62
Disbursements.....	2,770	109,729,396 20
Total.....	2,815	221,497,428 82

No. 6.—Comprising the accounts of the District of Columbia.

	Number of accounts.	Amount.
Receipts.....	12	\$1,868,042 95
Disbursements.....	759	4,376,681 49
Total.....	771	6,244,724 44

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.....	1,690	\$6,001,221 65

No. 8.—Comprising Accounts of the Light-House Establishment, Steamboat Inspection Service, &c.

	Number of accounts.	Amount.
Disbursements.....	2,134	\$4,238,062 74

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.....	143	\$2,146,421 21.

COMPARATIVE STATEMENT, by FISCAL YEARS, of TRANSACTIONS in the FIRST AUDITOR'S OFFICE from 1861 to 1885, 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	690,917,695 77	958,335,101 72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,720 80	1,447,668,825 90	1,529,209,552 70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635 52	1,755,151,626 75	1,845,915,262 27	8,524	1,834	2,424
1866	2,122	12,829	15,451	221,445,243 71	1,972,718,889 06	2,194,159,132 77	12,635	1,909	3,326
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	3,973
1868	2,364	11,396	13,760	215,497,955 23	1,948,304,257 09	2,164,802,212 32	10,161	1,737	5,022
1869	2,547	13,352	15,899	231,762,318 23	1,808,044,481 50	2,040,406,799 73	.....	1,900	4,295
1870	2,441	12,630	15,071	240,196,298 97	1,344,512,789 41	1,584,709,088 36	.....	1,572	7,690
1871	2,864	14,101	16,965	239,358,078 13	1,775,277,492 08	2,012,615,570 21	.....	1,426	3,239
1872	4,511	15,293	19,804	912,200,147 78	1,339,778,632 45	2,251,978,780 23	.....	12,909	6,856
1873	5,522	14,474	19,996	1,202,869,370 18	1,416,192,007 42	2,619,062,377 60	.....	12,433	5,672
1874	6,586	17,237	23,823	875,692,671 71	1,283,786,750 33	2,159,479,422 04	.....	13,766	3,138
1875	7,065	17,994	25,059	1,144,320,298 80	1,491,427,101 07	2,635,747,399 87	.....	12,860	5,362
1876	6,615	16,847	23,462	1,139,847,330 52	1,746,678,602 58	2,886,525,933 10	.....	12,163	4,148
1877	7,016	17,544	24,560	696,493,659 61	988,401,191 06	1,682,894,851 57	.....	13,059	2,948
1878	7,038	16,881	23,419	959,020,393 82	1,287,812,745 00	2,246,833,138 82	.....	12,729	4,505
1879	7,207	17,618	24,825	917,547,049 73	1,147,581,192 79	2,065,128,242 52	.....	13,824	5,891
1880	7,095	20,046	27,081	1,206,298,429 71	1,893,412,941 53	3,099,712,371 24	.....	13,768	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	3,339
1882	7,193	20,802	27,995	973,657,471 39	1,025,640,807 75	1,999,298,279 14	.....	15,179	3,568
1883	8,140	22,950	31,090	826,360,380 42	1,361,099,615 73	2,189,460,496 15	.....	18,871	3,200
1884	8,608	22,765	31,313	956,377,944 94	1,126,835,531 67	2,083,213,476 61	.....	20,106	2,339
1885	6,342	23,632	29,974	1,089,208,286 68	1,152,493,050 55	2,241,701,337 23	.....	19,985	2,125

FIRST AUDITOR.

The foregoing tabulated exhibits present a very condensed summary of the official work of this office. This work has, year by year, with a few exceptions, increased, both in the number of accounts examined and registered and the total amount involved in the settlements made. This amount, embracing receipts and disbursements, reached during this fiscal year \$2,241,701,337.23. In addition to the foregoing, there were 585 judiciary and emolument accounts registered and referred, 1,200 requisitions answered, and 1,139 warehouse and bond accounts audited, aggregating \$263,333,249.34, which amount is not included in the total amount representing receipts and disbursements.

In order to appreciate the great increase of the labor of this office, I respectfully call attention to the fact that for the fiscal year 1861 Congress appropriated for 24 employes. During that year there were 9,205 accounts examined and settled, and 727 letters written. The total amount involved in these settlements was \$241,893,457.28. For the fiscal year ending June 30, 1885, there were in this office 63 employes, including Auditor, Deputy Auditor, 4 chiefs of divisions, 2 assistant messengers, 2 laborers, and 2 detailed clerks.

It will thus be seen that from 1861 to 1885 the rate of increase in the office force was 162 and 5-10 per cent.; the rate of increase of letters written was 628 and 3-10 per cent.; the rate of increase in the number of accounts audited was 225 and 6-10 per cent.; and that the rate of increase in the amount involved in the accounts audited was 826 and 7-10 per cent.

In addition to the great increase in accounts settled, the change in the text of the acts of Congress making appropriations in recent years, requiring expenditures "to be limited to amounts stated in each subdivision of stated service," has greatly increased the labor of stating accounts thereunder.

In addition to the four organized divisions, there are in this office twelve independent desks. Upon these desks are settled all the accounts of the various eleemosynary institutions in the District of Columbia; the Bureau of Engraving and Printing; the Public Printer; the Coast and Geodetic Survey; the Light-House Establishment; the Fish Commission; the government of the District of Columbia; the construction of public buildings; the salaries and contingent expenses of the Executive Department and of the Senate and House of Representatives; the Mints and Assay Offices; the general accounts of the Treasury of the United States, and many other miscellaneous accounts of great importance, amounting to ten thousand in number, and representing an aggregate in receipts and expenditures of about one billion seven hundred millions of dollars.

I have no doubt but that it would be in the interest of economy and generally subserve the best interests of the public service if these miscellaneous desks were organized under a skillful and competent chief, whose careful supervision would certainly keep the work better in hand and require more critical examination of these important accounts.

There has recently been some delay in the statement of many of these miscellaneous accounts by reason of the investigations instituted by the Auditor into the management of the various institutions whose accounts he is charged with settling. The current work of the office, however, has been kept well in hand.

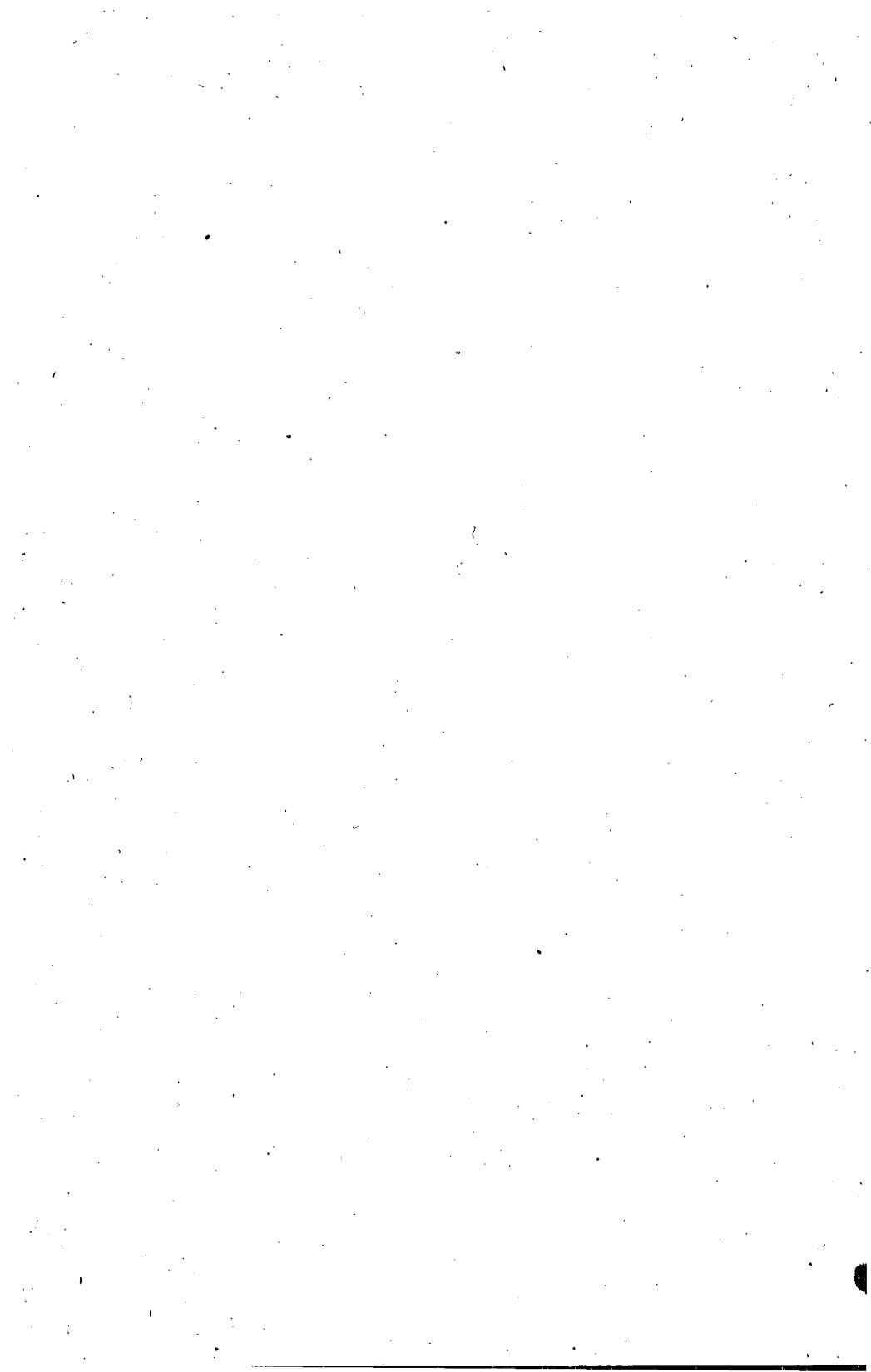
In conclusion, I take pleasure in commending the Deputy Auditor, the chiefs of divisions, clerks, and other employes of the Bureau, for intelligent and efficient service rendered.

Respectfully submitted.

JAS. Q. CHENOWETH, *Auditor.*

HON. DANIEL MANNING, *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 28, 1885.

SIR: I have the honor to submit the report of this office for the fiscal year which ended June 30, 1885, showing the work performed in each division during the year and the condition of the public business intrusted to my charge at the close thereof.

The act of March 3, 1817, entitled "An act to provide for the prompt settlement of public accounts" (section 283 Revised Statutes), directs that the Auditors charged with the examination of the accounts of the Department of War shall annually, on the first Monday in November, report to the Secretary of the Treasury the application of the money appropriated for that Department. Construed literally, the statute would seem to demand a detailed statement of expenditures showing to whom, and for what purpose, the money appropriated for the War Department has been paid—in other words, an abstract of the accounts and vouchers of disbursing officers. It does not appear, however, that such a construction has been given to the act, no evidence being found in the records of this office that detailed annual statements, or abstracts of expenditures on account of the Army, have ever been furnished.

There is no doubt as to the meaning of the law in relation to Indian accounts. It requires that all persons charged or trusted with the disbursement or application of money, goods, or effects for the benefit of the Indians shall settle their accounts, annually, at the Interior Department on the first of October, and that "copies of the same shall be laid before Congress at the commencement of the ensuing session, by the proper accounting officers." (Section 2091 Revised Statutes.) I am informed that this law has not been observed since 1877, for two reasons: First, that for several years prior to 1877 the copies of accounts made in this office, which usually occupied a clerk between two and three months, were not printed, nor otherwise utilized; second, that the services of a clerk could not well be spared to make copies of accounts that seemed to be of no use. As these reasons for disregarding an explicit and mandatory law are not satisfactory to me, I have directed that the accounts of Indian disbursing officers for the year which ended September 30, 1885, be prepared and transmitted to Congress.

Following the custom that has obtained in recent years, the amounts drawn out of and repaid into the Treasury, together with a condensed

Balance sheet of appropriations, are exhibited in the subjoined report of the Bookkeepers' Division, while the reports of other divisions show the amounts that have been allowed in the settlement of disbursing officers' accounts, and certified in the adjustment of claims.

BOOKKEEPERS' DIVISION.

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the War Department.</i>		
Allowance for reduction of wages under the eight-hour law	\$141 02	
Appliances for disabled soldiers	1,900 50	\$1,130 50
Arming and equipping the militia	181,138 63	44,463 08
Armament of fortifications	313,614 40	5,324 00
Artificial limbs	130,377 86	30,900 52
Artillery school at Fortress Monroe, Va	5,000 00	16
Benicia Arsenal, Benicia, Cal	4,055 00	
Board on fortifications and other defenses	5,000 00	
Bounty to volunteers and regulars on enlistment		169 91
Bounty to the Fifteenth and Sixteenth Missouri Cavalry	8,000 00	
Bounty, act July 28, 1866	91,397 13	504 20
Bounty to volunteers and their widows and legal heirs	167,953 25	894 94
Collection and payment of bounty, prize money, and other claims of colored soldiers and sailors	1,600 00	126 38
Collecting, drilling, and organizing volunteers	334 96	3 38
Contingencies of the Army	19,984 37	1,220 22
Contingencies of the Adjutant-General's Department	2,627 79	150 35
Draft and substitute fund	111 86	
Expenses of recruiting	78,738 84	9,028 92
Expenses of Commanding-General's office	1,750 00	
Extra pay to officers and men who served in the Mexican war	13,255 00	150 00
Expenses of military convicts	7,946 10	
Frankford Arsenal, Philadelphia, Pa	4,700 00	
Machine guns	40,000 00	
Manufacture of arms at national armories	400,000 00	
Manufacture or purchase of magazine guns	12,495 00	
Medical and hospital department	239,941 30	24,909 34
Medical and Surgical History of the War	8,497 35	8,497 35
Medical Museum and Library	21,786 12	6,804 87
Ordnance material—proceeds of sales	78,366 33	4,408 32
Ordnance, ordnance stores and supplies	400,000 00	511 88
Ordnance service	101,142 25	1,032 32
Pay, &c., of the Army	12,576,985 50	292,872 08
Pay of mounted riflemen (volunteers) under Col. John C. Frémont, in 1846	374 99	
Pay of volunteers, Mexican war	236 53	
Pay of two and three year volunteers	122,357 05	5,012 42
Pay of Military Academy	203,300 00	
Powder and projectiles, proceeds of sales	3,143 11	
Powder depot, Dover, N. J.	40,000 00	
Preventing and suppressing Indian hostilities	19 66	
Proving ground, Sandy Hook, N. J.	5,000 00	
Publication of Official Records of War of the Rebellion	31,000 00	
Purchase of war records of New England Soldiers' Relief Association	5,500 00	
Relief of sundry persons	7,291 00	
Repairs of arsenals	30,000 00	
Rock Island Arsenal, Illinois	197,500 00	
Rock Island Bridge, Illinois	9,250 00	
San Antonio Arsenal, Texas	13,150 00	
Secret Service fund	800 81	
Signal Service, pay	192,952 16	5,002 30
Signal Service, medical department	2,788 16	
Soldiers' Home, permanent fund	178,400 00	
Soldiers' Home, interest account	9,952 66	
Springfield Arsenal, Massachusetts	15,000 00	
Support of National Home for Disabled Volunteer Soldiers	1,589,134 00	
Support of Soldiers' Home	333,712 57	102 53
Testing machine	10,000 00	658 77
Three months' extra pay proper, act July 3, 1884	3,671 00	
Traveling expenses of members of First Michigan Cavalry	556 04	
Traveling expenses of California and Nevada volunteers	703 17	
Trusses for disabled soldiers	15,000 00	9,830 95
Total drafts and repayments on account of War Department appropriations	17,939,132 87	453,709 69
<i>Appropriations for the Indian service.</i>		
Appraisal and sale of Otoe and Missouri lands (reimbursable)	880 35	
Bridges at Santee Sioux and Poucea reservations	11,100 00	
Buildings at agencies and repairs	38,561 84	7,711 17
Civilization fund	2,664 50	693 74

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the Indian service—continued.</i>		
Civilization of Winnebagoes	\$364 00	
Commission on coal, White Mountain Reservation, Arizona	2,500 00	\$135 10
Consolidating Indian agencies	60 00	
Contingencies of the Indian Department	49,215 53	4,290 24
Expenses of Indian commissions and the Board of Indian Commissioners	5,069 50	
Expenses of Turtle Mountain band of Chippewa Indians visiting Washington, D. C.	500 00	
Fulfilling treaties with various Indian tribes	693,262 75	41,812 67
Gratuity to certain Ute Indians	4,000 00	
Homesteads for Indians, including Seminoles in Florida	795 50	
Incidental expenses of the Indian service	185,321 04	7,595 49
Interest on trust funds, &c	695,096 10	7,927 09
Irrigating ditches, Indian reservations	15,320 85	1,609 00
Maintenance and education of the Lincoln and German girls	281 25	
Negotiating with Sioux for modification of treaties	42 77	
Pay of Indian agents, school superintendent, inspectors, farmers, interpreters, and police	234,314 33	8,359 42
Payment for lands in Indian reservations, Washington Territory	1,521 00	
Payment of indemnity to Poncas	4,560 31	168 35
Payment to Flatheads on Jocko Reservation, right of way Northern Pacific Railway Company	16,000 00	
Payment to certain Creek Indians for individual reserves sold, &c	100 00	
Payment to North Carolina Cherokees	3,536 36	281 36
Payment to "Old Settlers," or Western Cherokees	1,765 16	
Preventing liquor traffic, Indian reservations	4,400 00	
Proceeds of Sioux Reservations in Minnesota and Dakota	40,194 95	1,000 14
Reimbursement to Creek orphan fund	723 80	
Reimbursement to Osages for losses sustained	2,451 50	
Relief of Indians at Crow, Fort Belknap, Fort Peck, and Blackfeet Agencies	44,465 62	3,869 63
Relief of sundry persons	6,720 45	
Removal and support of various Indians	81,430 82	2,407 93
Reservoir at headwaters of the Mississippi River, &c	83	
School buildings, support of schools, &c	913,972 00	25,802 30
Stock cattle for Indian industrial schools	15,234 25	370 00
Stock cattle or sheep for Indian tribes	28,436 50	
Support of various Indian tribes and bands	3,217,316 04	50,657 91
Survey of Indian reservations	21,305 48	600 00
Taking a census of North Carolina Cherokees	2,600 00	
Telegraphing and purchase of Indian supplies	54,734 86	729 17
Transportation of Indian supplies	313,675 94	10,570 90
Traveling expenses of Indian inspectors and school superintendent	8,527 56	2,034 11
Vaccination of Indians	314 00	50 00
Miscellaneous items	7,537 23	4 09
Total drafts and repayments on account of the Indian service ..	6,731,174 47	178,679 84

GENERAL BALANCE SHEET of APPROPRIATIONS.

	War.	Indian.
DEBIT.		
To amount withdrawn from the Treasury July 1, 1884, to June 30, 1885 ..	\$17,939,132 87	\$6,731,174 47
To amount of transfer warrants issued to adjust appropriations	105,025 25	42,354 93
To unexpended balances carried to surplus fund	468,905 32	139,850 79
To aggregate amount of balances remaining to the credit of all appropriations June 30, 1885	2,025,336 59	13,974,280 28
Total	20,538,400 03	20,887,660 47
CREDIT.		
By balances on hand July 1, 1884	2,114,911 38	12,904,864 57
By amount of repayments during the year	453,709 69	178,679 84
By amount of counter warrants issued to adjust appropriations	108,302 27	17,354 93
By amount of appropriation warrants issued during the year	17,861,476 69	7,786,761 13
Total	20,538,400 03	20,887,660 47

Following is a summary of the work performed in the Bookkeepers' Division incidental to keeping the accounts adjusted by the Second Auditor and Second Comptroller:

Requisitions registered, journalized, and posted, 5,263; settlements recorded, journalized, and posted, 3,985; settlements made in the division chiefly to adjust appropriations and close accounts, 138; statements of balances, &c., furnished to settling clerks, 4,275; certificates listed and indexed, 1,200; repay requisitions prepared for the War and Interior Departments, 432; appropriation warrants recorded and posted, 53; official bonds of disbursing officers entered, 75; certificates of non-indebtedness issued in cases of officers and enlisted men, 4,022; letters written, 901. The amount drawn from the Treasury on settlements made in this division was \$338,044.03, 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)	\$178,400 00
Interest on Soldiers' Home permanent fund (same act)	9,952 66
Effects of deceased soldiers and forfeitures on account of desertion credited to the permanent fund	1,699 92

Among various reports and statements prepared in this division may be mentioned—

(1) Statement of appropriations made for the Cherokee Nation from December 29, 1835, to December 31, 1884.

(2) Statement of amounts paid by the United States to said nation during the same period.

(3) Statement of amounts paid to individual Cherokees during the same period.

(4) Statement of amounts paid to individuals under the first clause of Article 12, treaty with Cherokees, December 29, 1835.

The preparation of these statements, which were called for by the Court of Claims, occupied the greater portion of the time of one clerk for three months.

PAYMASTERS' DIVISION.

On July 1, 1884, there were 624 accounts on hand unaudited; 559 were received during the year; 646 were examined and prepared for the action of the Second Comptroller and 537 remain on hand unexamined. The record of longevity claims of officers still in service which are settled in this division is as follows:

	Claims under the Tyler decision.	Claims under the Morton decision.
On hand July 1, 1884	6	...
Received during the year	19	813
Total	25	813
Settled during the year	22	802
On hand June 30, 1885	3	11

The amount involved in 646 accounts, 824 claims, and 254 miscellaneous settlements is \$14,327,967.30, as follows:

Amount disbursed by paymasters, as per audited accounts.....	\$13,856,320 80
Amount of longevity claims allowed under the "Tyler decision"	3,485 00
Amount of longevity claims allowed under the "Morton decision" ..	323,292 76
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	118,548 86
Amount transferred to the books of the Third and Fourth Auditors' Offices, on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, &c	9,976 22
Charges raised against officers for overpayments, double payments, erroneous musters, &c.....	6,967 32
Credits on account of overpayments refunded and charges removed on satisfactory explanation	2,690 69
Miscellaneous payments to officers	6,685 65
Total	14,327,967 30

The service records of 866 officers have been corrected under the act of February 24, 1881, in connection with the adjustment of claims under the "Morton decision." The year's record of deposits by and repayments to enlisted men under the act of May 15, 1872, is as follows:

Deposits, 4,707 cases	\$272,735 90
Repayments, 9,460 cases	472,772 14

Letters received and recorded, 860; letters written, 5,006.

ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

Number of ordnance, medical, recruiting, and miscellaneous disbursing accounts on hand July 1, 1884.....	355
Received during the year	1,583
	1,938
Number audited and reported to the Second Comptroller	1,642
Number on hand June 30, 1885	296

The amount of disbursements allowed was \$3,703,725.34, under the following appropriations:

Ordnance, ordnance stores, &c., ordnance service, arming and equipping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department	\$1,657,566 88
Medical and hospital department, artificial limbs, Medical Museum and library, and other appropriations of the Medical Department...	438,438 66
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.....	119,778 63
Expenses of recruiting, collecting, drilling, and organizing volunteers, bounties, and arrears of pay to colored soldiers, &c	208,166 71
Support of National Home for Disabled Volunteer Soldiers	1,279,774 46
Total	3,703,725 34

In addition to auditing medical, ordnance, recruiting, and miscellaneous disbursing accounts and claims, this division keeps the record of payments to commissioned officers and furnishes other divisions of the office with abstracts of such payments for use in the settlement of claims for arrears of pay, &c. The number of payments recorded during the year was 51,724, of which 11 proved to be double payments to officers of volunteers who served during the late war.

Letters recorded, 869; letters written, 8,033.

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, 1884	197	207	85
Received during the year	1,378	718	3,005
Total	1,575	925	3,090
Audited and reported to the Second Comptroller	1,259	793	3,077
On hand June 30, 1885	316	132	13

The disbursements allowed in settlement of accounts of Indian agents inspectors, and other disbursing officers of the Indian service amount to \$2,517,283.97; and there was certified as due contractors and other claimants for services and supplies the sum of \$4,050,446.68, making the total disbursements \$6,567,730.65.

There have been furnished the Second Comptroller, to be forwarded to the Solicitor of the Treasury for suit, twenty-three transcripts of accounts, involving the sum of \$127,026.35, mostly consisting of items suspended or disallowed in settlement by reason of infractions of law or regulations.

This division has for several years been perfecting a series of books showing the purchase, transportation, and delivery of Indian supplies, to enable goods to be traced with certainty, and to fix the responsibility in case of non-delivery. It is gratifying to be able to state that, while formerly hundreds of packages were lost to the service owing to defective records, there were but six undelivered during the past year, and the value of these was promptly charged to the contractors.

Letters written, 4,056; letters copied *in extenso*, 1,074; pages of foolscap used in transcriptions, 2,305.

PAY AND BOUNTY DIVISION.

Examining branch.

Classes of claims.	Claims pending July 1, 1884.	New claims received.	Old claims received.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1885.
WHITE SOLDIERS.							
Commissioned officers	26,561	13,042	3,197	3,942	6,688	4,726	27,444
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	511	470	49	100	37	.....	893
	50	5	1	6	2	.....	48
COLORADO SOLDIERS.							
Arrears of pay and bounty	9,082	1,679	487	889	947	109	9,303
Total	36,204	15,196	3,734	4,937	7,674	4,835	37,688

Settling branch.

Classes of claims.	Claims pending July 1, 1884.	Received from ex- amining branch.	Claims settled and allowed.	Disallowed.	Referred else- where.	Claims pending June 30, 1885.
WHITE SOLDIERS.						
Commissioned officers	855	3,942	3,045	101	7	1,644
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	122	889	701	7	1	302
Total	977	4,937	3,852	108	8	1,946

The amount involved in the 3,852 claims allowed is \$540,064.52, which includes the following items:

Payments to officers out of service, and to the legal representatives of deceased officers, under the Tyler and Morton decisions, \$7,989.97; thirty-three and one-third per cent. increase under the act of March 2, 1867, and decision of Second Comptroller November 25, 1881, \$14,149.85; three months' extra pay to officers and men who served in the Mexican war, acts July 19, 1848, and February 19, 1879, and decision of Supreme Court (112 United States Reports, 512), \$9,136.75.

One hundred and five settlements were made in favor of the Soldiers' Home under section 4818, Revised Statutes, for unclaimed moneys belonging to the estates of deceased soldiers and forfeitures on account of desertion, the amount certified being \$228,733.86.

Total number of letters written, 157,677.

DIVISION FOR THE INVESTIGATION OF FRAUD.

On July 1, 1884, 6,533 cases remained on hand, 719 new cases were received during the year, 337 cases were disposed of, leaving 6,915 on hand for future action. Abstracts of material facts were made in 333 cases of illegal or erroneous payments, and 27 cases were prepared for suit and referred to the Department of Justice. The sum of \$1,920.60 was recovered by suit and otherwise; judgments for \$2,972.54 were obtained but have not yet been satisfied.

The 6,915 cases remaining on hand consist of 1,986 unsettled claims (420 white and 1,566 colored); 4,604 settled claims (1,222 white and 3,382 colored); and 325 cases of overpayments and double payments to officers. Apparent, alleged, or suspected fraud is involved in 5,126 of these cases, and 1,789 are settled colored claims in which the claimants could not be found within seven years after the claims were ready for payment, or died before payment could be made. 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 then covered into the Treasury. About one-fourth of the 1,789 seven-year cases have been called up by persons claiming payment, and are now undergoing a careful investigation. Letters written, 5,643.

Attention is invited to a matter referred to in many previous annual reports, namely, the need of special legislation for the relief of colored

soldiers and their heirs who allege that they have been defrauded by the agents of the late Freedmen's Bureau. From March, 1867, to July, 1872, the arrears of pay and bounty due discharged colored soldiers were paid to the Commissioner of the Bureau of Refugees, Freedmen and Abandoned Lands, by authority of a joint resolution approved March 29, 1867 (15 Stat., 26), which directed that mode of payment, and held the commissioner responsible for the safe custody and faithful disbursement of the funds intrusted to him. On the settlement of his accounts a balance of \$153,173.57 was declared against him growing out of alleged irregularities of the agents of the Bureau, but he was fully exonerated by a military court of inquiry, and judgments in his favor were rendered by the supreme court of the District of Columbia in suits brought at the instance of this office to recover the above-mentioned balance. The accounting officers hold that where the pay and bounty of a colored soldier have been paid to the Commissioner of the Freedmen's Bureau as directed by law they have no authority to reopen the claim, no matter how clear the proof may be that the soldier never received his due.

PROPERTY DIVISION.

The number of property accounts (quarterly returns of clothing, camp and garrison equipage) on hand July 1, 1884, was 4,026; 3,797 were received, and 4,370 were settled during the year, leaving 3,453 on hand June 30, 1885. Charges amounting to \$3,987.39 were made against officers (including volunteers) for property not accounted for, and the sum of \$3,733.74 was collected and repaid to the appropriations from which the articles were purchased. Certificates of non-indebtedness were issued to 2,791 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, 2,405; letters recorded, 1,542.

DIVISION OF INQUIRIES AND REPLIES.

Subjoined is a tabular statement of inquiries received, answered, and awaiting replies:

Officer making inquiry.	On hand July 1, 1884.	Received.	Answered.	On hand June 30, 1885.
Adjutant-General	260	6, 196	5, 769	687
Quartermaster-General	4	605	528	81
Commissary-General	52	984	962	74
Chief of Ordnance	2		2	
Commissioner of Pensions	544	3, 662	3, 820	886
Commissioner of the General Land Office	2	127	121	8
Third Auditor	72	2, 224	1, 887	409
Fourth Auditor	2	15	15	2
Miscellaneous		612	612	
Total	938	14, 425	13, 716	1, 647

Miscellaneous work.—Rolls and vouchers copied for the Adjutant-General of the Army, 205; for preservation in this office, 13; letters, affidavits, final statements, certificates of disability, and other papers, 1,303; pages of foolscap used in copying, 1,238; letters written, 2,816; signatures of claimants compared with their signatures while in the service, 5,204; descriptive lists and final statements of soldiers briefed and filed away, 39,805. Overpayments and double payments amounting to \$9,370.21 have been discovered and proper steps taken toward

securing restitution. Of this amount \$5,146.81 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 3482 of the Revised Statutes. Of the charges raised this year and previously the Third Auditor has deducted \$2,382.09, and transferred the same to the books of this office.

DIVISION OF CORRESPONDENCE AND RECORDS.

Letters received, 40,163; letters written, 13,531; letters referred to other offices, 304; letters returned uncalled for, 1,057; claims received, briefed, registered, and distributed, 24,011; miscellaneous vouchers received, stamped, and distributed, 42,890; letters with additional evidence received, briefed, and registered, 19,334.

ARCHIVES DIVISION.

Paymasters' accounts received from the Pay Department.....	505
Confirmed settlements received from the Second Comptroller entered, indexed, and filed: paymasters', 39; Indian, 2,719; miscellaneous, 1,186 ..	3,944
Miscellaneous accounts withdrawn and returned to files	5,164
Vouchers withdrawn for reference.....	59,811
Vouchers returned to files.....	95,101
Vouchers briefed and examined.....	1,054,876
File boxes briefed and stenciled.....	4,935
Muster and pay rolls repaired.....	14,761
Mexican war vouchers re-examined and properly filed.....	258,700
Letters written.....	294
Number of pages of abstracts copied.....	13,082
Pages of mutilated and defaced muster and pay rolls copied and compared.....	128

The muster and pay rolls of the Army engaged in the war with Mexico, the Florida and other Indian wars, have heretofore been practically a closed book to the clerks of this office. They were withdrawn from the general files between thirty and forty years ago and have been kept in a closet by themselves with little if any attention to order or arrangement. For some time past they have been in constant requisition in connection with the adjustment of claims for three months' extra pay (Mexican war), and frequent reference is made to them for information called for by the Third Auditor and Commissioner of Pensions. It therefore became necessary to overhaul these rolls and arrange them systematically. They are now properly filed, and a simple register has been prepared which will enable examining clerks to find any required voucher or payment without loss of time.

The archives division has charge of the stores and stationery used in the office. There are two hundred varieties of printed forms, blanks, and circulars, and fifty different sizes and kinds of envelopes in use. The care and issue of these stores, &c., which fill two rooms, occupy the time of a clerk one day per week.

RECAPITULATION.

Description of accounts, &c.	On hand July 1, 1884.	Received.	Disposed of.	On hand June 30, 1885.
DISBURSING ACCOUNTS.				
Army paymasters	624	559	646	527
Recruiting, ordnance, medical, and miscellaneous	355	1,583	1,642	296
Indian agents	197	1,378	1,259	316
Total disbursing accounts	1,176	3,520	3,547	1,149

RECAPITULATION—Continued.

Description of accounts, &c.	On hand July 1, 1884.	Received.	Disposed of.	On hand June 30, 1885.
CLAIMS.				
Arrears of pay and bounty, including longev- ity claims	37,187	19,762	17,301	39,648
Indian	85	3,005	3,077	13
Total claims	37,272	22,767	20,378	39,661
PROPERTY ACCOUNTS.				
Clothing, camp and garrison equipage	4,026	3,797	4,370	3,453
Indian	207	718	793	132
Total property accounts	4,233	4,515	5,163	3,585
Aggregate number of accounts and claims...	42,681	30,302	29,088	44,395
Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers				\$24,670,307 34
Less repayments on account of unexpended balances, &c				632,389 53
Net amount paid out				24,037,917 81
Total number of letters written				200,362
Average number of clerks employed				191

NEW CLASSES OF CLAIMS.

Five new classes of claims were presented during the last fiscal year, namely:

(1) Claims of officers of the United States Army who served in the Mexican war for three months' extra pay, under the acts of 1848 and 1879, and the decision of the Supreme Court in the case of Colonel Emory (112 U. S. Reports, 512).

(2) Claims of officers of the Army for additional longevity pay for service as cadets at the Military Academy.—Acts February 24, 1881, and June 30, 1882, and decision of the Supreme Court in the case of Captain Morton (112 U. S. Reports, 1).

(3) Claims under the act of June 3, 1884, entitled "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces" (23 Stat., 34).

(4) Claims of the legal representatives of volunteer officers who died or were killed in the service between March 3 and April 10, 1865, for three months' extra pay, provided by the act of March 3, 1865 (23 Stat., 66).

(5) Claims under the act of July 5, 1884 (23 Stat., 119), to relieve certain soldiers from the charge of desertion.

SUSPENDED CLAIMS OF INDIAN SOLDIERS.

In last year's report mention was made of claims of Indian soldiers who served in the late war, which have not been audited for want of means to verify or disprove the statements of the claimants and their witnesses. There are now about two thousand of these claims awaiting action, and claimants and their attorneys are pressing for early settlement; but I should not be justified either in certifying for payment or in disallowing any of them until their true merits shall have been ascertained by personal investigation. The fact that these soldiers and their heirs are "wards of the nation," as well as claimants, is an additional

reason why speedy justice should be accorded to them; and I recommend that Congress be asked to appropriate the sum of \$3,000, or as much thereof as may be necessary, to be expended under the direction of the Secretary of the Treasury, in investigating the claims of Indian soldiers and their heirs for arrears of pay and bounty.

CONDITION OF PUBLIC BUSINESS.

There is a decrease of 747 in the number of disbursing and property accounts and Indian claims remaining on hand June 30, 1885, as compared with last year's figures, and a material increase, 2,461, in the number of unsettled claims for arrears of pay and bounty. The record of this class of claims for the last five years shows that more than twice as many were presented in 1885 as in 1881, the numbers being 19,762 against 8,682; that the number unsettled has increased from 35,462 in 1881 to 39,648 in 1885, and that out of 69,937 claims disposed of during that period only 20,374, a little more than 29 per cent., were allowed and paid, while 35,147, nearly 50 per cent., were disallowed, and 14,416 were referred elsewhere; the majority of the latter having been erroneously filed in this office.

Included in the number allowed are 2,411 claims of officers of the Regular Army for additional longevity pay under the so-called Tyler and Morton decisions. If these be deducted, the proportion of allowed claims will be reduced to less than 27 per cent., and the proportion disallowed will be increased to more than 52 per cent. Judging by these figures it would appear that at least 20,000 of the claims on hand will be disallowed. The fact that more than one-half of the claims for arrears of pay and bounty, growing out of the war of the rebellion, which have been presented of late years, are found, after an examination more or less tedious and expensive, to be absolutely without merit, is respectfully commended to the attention of Congress. So long as these claims are not barred by statute the accounting officers must receive and audit them.

While the number of unsettled disbursing accounts has decreased, the condition of this branch of the public business is far from satisfactory, Army paymasters' accounts, in particular, being much in arrear. On June 30 the aggregate amount, including advances to that date, charged against disbursing officers of the Army who were then in service, and against Indian agents and other Indian disbursing officers who were in commission or whose accounts were unaudited, was, in round numbers, \$61,500,000, as follows:

Balances and charges against—	
Army paymasters	\$49,000,000 00
Medical, ordnance, recruiting, and all other Army disbursing officers, except paymasters	9,000,000 00
Indian agents, inspectors, school superintendents, and other disbursing officers of the Indian service	3,500,000 00
Total	61,500,000 00

At the close of the fiscal year paymasters' accounts had been received from the Pay Department to include March 31, 1885, and examined in this office to include April 30, 1884, but with one exception had not been certified by the Second Comptroller to a later date than June 30, 1881. This office was therefore eleven months and the Second Comptroller's office thirty-four months in arrear. In the mean time paymasters have been charged with moneys advanced to them for disbursement, but have received no credits except for such unexpended balances as

they may have deposited in the Treasury. It thus happens that on June 30 the very large sum of \$49,000,000 stood against this class of disbursing officers, although, according to the records of the Pay Department, the amount actually in their possession or subject to check was only \$1,465,000. The difference between these sums, \$47,535,000, is the amount involved in the unsettled accounts of Army paymasters.

The delay in the adjustment of these accounts, which has been the subject of many complaints, is attributable in part to the fact that during the three years prior to June, 1885, only 720 accounts were revised in the Second Comptroller's office—nearly 1,000 less than were examined in this office—the settlement of paymasters' accounts having been practically suspended during a portion of the time for reasons set forth by the Comptroller in his annual reports for 1882 and 1883.

WORN AND DEFACED RECORDS.

Soon after the close of the war it was found that many muster and pay rolls of the volunteer forces had become worn and torn. Paper of a very poor quality had been used, consisting in some instances of cotton fiber, terra alba, and size, and the constant and not always careful handling to which the rolls had been subject in the settlement of claims for arrears of pay and bounty had reduced thousands of them to a very dilapidated condition. Various plans of restoring them were considered. Copying and photographing were rejected as too expensive. Repairing them with tracing muslin and common mucilage was found on trial to be objectionable, as the mucilage soon became discolored, and rendered the repaired portions illegible. Finally such rolls as were actually crumbling to pieces were copied, and the remainder were repaired with tracing muslin and a simple solution of gum arabic.

Since 1869—no record having been kept prior to that year—622,768 rolls and vouchers have been so repaired, at an estimated cost of \$177,488.88, including about \$14,000 for materials. Most of the work was done by women detailed from other Bureaus, so that the actual cost is not known. A large number of these rolls have again succumbed to the frequent handling they have undergone in this office and in the office of the Second Comptroller, many being almost undecipherable, and the time has arrived when the question of properly preserving those indispensable records must be promptly met. They are the only vouchers the Government possesses for the payment of more than one thousand million dollars.

It is estimated that 50,000 rolls are in such a damaged state as to be beyond repair, and the number is rapidly increasing. I recommend that they be copied on bond paper—the kind used in the Army for several years past; the originals to be carefully preserved and the certified copies only to be used for reference. With this view I have submitted an estimate for twenty-five copyists at \$840 each per annum.

SOLDIERS' HOME ACCOUNTS.

The act of March 3, 1851 (sections 4814-4824, Revised Statutes), creating a Home for certain classes of honorably discharged enlisted men, set apart and appropriated for the support of said Home, among other moneys, "all forfeitures on account of desertion and all moneys belonging to the estates of deceased soldiers which are or may be unclaimed for the period of three years subsequent to the death of such soldiers."

Payments to the Home from these sources having fallen very much

behind, complaints were made by the Board of Commissioners, and the matter was inquired into by a committee of the Senate. The result was that Congress, by an act approved March 3, 1883, appropriated \$10,000 for additional clerical force to be used in adjusting the accounts of the Home. A like amount was appropriated in 1884 and in 1885, and the clerks thus provided have settled the accounts for unclaimed moneys up to December, 1881. There is a question, however, whether the Home has received, and, if not, whether it is entitled to, all moneys belonging to the estates of such soldiers as died more than three years prior to the passage of the act of 1851, and that question will doubtless come up for consideration as soon as the deserter cases, which are now being settled, shall have been disposed of.

With regard to forfeitures on account of desertion, it was found that, with very few exceptions, the accounts of those deserters who never returned to the Army had not been adjusted, and that the Home was consequently entitled to a settlement reaching back to the close of the war of 1812, beyond which the files of this office do not extend. As all of the data necessary to the adjustment of these accounts could not be obtained from the Second Auditor's files, the Adjutant-General of the Army has been called upon for such information as the records of his office afford, including lists of deserters, clothing accounts, &c.

Up to June 30 fifty-one settlements had been made in cases of soldiers who deserted between 1815 and 1830, the amount accruing to the Home being \$88,333.28, of which \$86,288.63 has been passed to the credit of the permanent fund established by the act of 1883. These settlements, however, do not include all the desertions between the years named, the lists having been taken up in alphabetical instead of chronological order. It is scarcely possible to say, even approximately, how long it will take to bring this business up to date, and there is as much uncertainty as to the amount involved. In the first place, the number of desertions prior to 1867 is not known; secondly, although it is known that some payments on accounts of forfeitures between 1851 and 1861 were made to the Home, a proper record of such payments was not kept; and, thirdly, the average forfeiture per capita is a matter of conjecture.

From 1867 to 1885, inclusive, there were 82,710 desertions from the United States Army, an average of 4,353 per annum. The same rate from 1861 to 1866, inclusive, would give 26,118 more, making a total of 108,828 for twenty-five years. Assuming that 50 per cent. of these deserters returned to the ranks, and that the Home has already received all it is entitled to on their account, there will be 54,414 unsettled cases since 1861. If the amount forfeited does not exceed \$20 per capita, which is believed to be a moderate estimate, the amount involved will be \$1,088,280. But the number of desertions during the war was far in excess of the average given above, and the accrued installments of bounty forfeited by deserters during that period will greatly increase the average per capita. If these facts, together with the forfeitures prior to 1861, be taken into account, I think it will be safe to say that the arrearages due the Home are not less than \$1,500,000.

OLD BALANCES.

Attention is invited to the fact that there is standing on the ledgers of this office a considerable number of old balances due from former disbursing officers, the majority of whom are deceased. Lapse of time and other circumstances render it impracticable to obtain the evidence

requisite to remove the suspensions and disallowances on which the balances are based, and the sums involved are, in many cases, too small to justify any attempt to collect them by process of law.

It is suggested that Congress be asked to authorize the accounting officers to close, on principles of equity and justice, such accounts as have remained open more than ten years, provided the amounts suspended or disallowed were disbursed in good faith and have inured to the benefit of the United States or of the Indians, as the case may be; and provided, also, that such disbursements were made by the direction of, or have received the formal approval of, the head of the Department under whose orders the disbursing officers were serving.

CLERICAL FORCE.

The reduction of the clerical force and the increase of its efficiency are questions that have received, and will continue to receive, my earnest consideration.

As to the first question, I have reached the conclusion that the condition of the public business recently intrusted to my charge does not admit of any material reduction in the number of clerks now allowed by law. On the contrary, I have felt constrained to recommend the employment of additional temporary clerks for special service, namely, copying worn and defaced muster and pay rolls, and adjusting the accounts of the Soldiers' Home.

It will be seen by the statistics presented in this report that the number of accounts and claims of all kinds remaining unsettled at the close of the fiscal year 1885 was 44,395, and that the number disposed of during the same period was 29,088, or 2,424 per month. At this rate it would take the present force eighteen months to clear off accumulated work, even if the presentation of accounts and claims were to cease entirely. But the number presented is actually increasing, as the following figures show: In 1881, 18,917 accounts and claims were filed; in 1882, 24,000; in 1883, 27,592; in 1884, 25,741; and in 1885, 30,802.

As to the second question, I am of opinion that the efficiency of the force can be increased and maintained only by the prompt removal of clerks who are incompetent from any cause; by the appointment of none but active, intelligent, well-educated men, whose honesty and integrity are above suspicion, and by the promotion and encouragement of the most efficient and meritorious. In the belief that a more liberal proportion of high-grade clerks would be an important factor in improving the efficiency of the service, I have submitted an estimate for four additional clerks of class four, in lieu of six clerks of class one, to be dropped.

Very respectfully,

WM. A. DAY,
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., November 1, 1885.

SIR: I have the honor to present herewith a report of the operations of this office for the fiscal year which ended June 30, 1885, as follows:

GENERAL STATEMENT of BUSINESS TRANSACTED.

Description of accounts.	Accounts remaining on hand June 30, 1884.		Accounts received during the fiscal year.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermasters' money.....	692	\$1,706,041 31	3,440	\$12,604,318 59	4,132	\$14,310,359 90
Quartermasters' property.....	565		2,524		3,089	
Commissaries' money.....	1,407	1,464,351 39	2,888	3,600,408 36	4,295	5,064,759 75
Pension agents' money.....	364	72,089,177 65	493	68,161,389 54	857	140,250,567 19
Engineers' money.....	64	2,193,234 85	632	10,779,279 29	696	12,972,514 14
Signal officers' money.....	219	111,365 69	163	753,586 79	382	864,952 48
Signal officers' property.....	193		895		1,088	
Montana war claims.....	40	248 00			40	248 00
Claims for horses lost.....	11,523	1,768,575 53	452	66,484 65	11,975	1,835,060 18
Claims for steamboats destroyed.....	83	713,493 45			83	713,493 45
Oregon war claims.....	702	8,814 38	26	2,299 86	728	11,114 24
Miscellaneous claims.....	21,620	9,389,571 31	4,259	2,512,464 24	25,879	11,902,035 55
State war claims.....	15	4,622,610 57	3	1,181,838 20	18	5,804,448 77
Total.....	37,487	94,067,484 13	15,775	99,662,069 52	53,262	193,729,553 65

Description of accounts.	Accounts settled during the fiscal year.		Accounts unsettled June 30, 1885.	
	No.	Amount.	No.	Amount.
Quartermasters' money.....	3,375	\$11,761,796 07	757	\$2,548,563 83
Quartermasters' property.....	2,854		235	
Commissaries' money.....	3,474	4,349,678 10	821	715,081 65
Pension agents' money.....	505	95,003,088 46	352	45,247,478 73
Engineers' money.....	317	7,420,176 95	379	5,552,337 19
Signal officers' money.....	331	481,647 29	51	383,305 19
Signal officers' property.....	683		405	
Montana war claims.....			40	248 00
Claims for horses lost.....	935	143,494 75	11,040	1,691,565 43
Claims for steamboats destroyed.....	24	134,078 94	59	579,414 51
Oregon war claims.....	28	3,342 00	700	7,772 24
Miscellaneous claims.....	3,640	2,431,534 34	22,239	9,470,501 21
State war claims.....	5	497,098 84	13	5,307,349 93
Total.....	16,171	122,225,935 74	37,091	71,503,617 91

REPORT OF THE OPERATIONS OF THE BOOKKEEPERS' DIVISION.

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the treasury.	Relief special acts.	Total.
NOTE.—The Secretaries of War and Interior have drawn on the Secretary of the Treasury, during the fiscal year, nine thousand and seventy (9,070) requisitions, amounting to \$95,221,115.34, and payment has been made in the manner set forth out of the following appropriations, viz:					
Regular supplies, Quartermaster's Department.....	\$3,136,299 30	\$17,282 81	\$6,124 63		\$3,159,706 74
Incidental expenses, Quartermaster's Department.....	699,803 12	22,015 87	13,818 47		735,637 46
Barracks and quarters, Quartermaster's Department.....	752,380 34	5,242 69	10,658 83		768,281 86
Army transportation.....	3,050,536 54	64,547 86	49,176 71		3,173,261 11
Army transportation, Pacific Railroads.....		715,849 38	1 56		715,851 44
Clothing, camp and garrison equipage.....	1,610,540 06	189 28	2,030 40		1,612,759 74
National cemeteries.....	111,573 55	133 50			111,707 05
Pay of superintendents of national cemeteries.....	60,251 83	102 50			60,354 33
Fifty per cent. of arrears of Army transportation due certain land-grant railroads.....		148,081 71			148,081 71
Horses for cavalry and artillery.....	223,716 36	9,488 00	1,370 00		234,574 36
Construction and repairs of hospitals.....	104,409 68		1,420 31		105,829 99
Signal Service.....	4,000 00	120 00			4,120 00
Signal Service, regular supplies.....	58,828 79	1,293 66	110 70		60,233 15
Signal Service, incidental expenses.....	1,760 00	350 00			2,110 00
Signal Service, barracks and quarters.....	87,146 10	615 23	615 23		88,601 33
Signal Service, transportation.....	33,705 00	1,860 22			35,565 22
Signal Service, clothing, &c.....	5,315 80				5,315 80
Signal Service, subsistence.....	146,000 00	366 00	5,055 07		151,421 07
Observation and report of storms.....	173,084 24	1,528 58	644 50		180,257 32
Maintenance and repair of military telegraph lines.....	24,961 75	51 25	63 29		25,076 29
Headstones for graves of soldiers in private cemeteries.....	29,540 00	165 72			29,705 72
Claims for quartermaster's stores and commissary supplies, act July 4, 1864.....		266,905 22			266,905 22
Claims of loyal citizens for supplies furnished during the rebellion.....		250 00			250 00
Refunding to States expenses incurred in raising volunteer, act July 17, 1861.....		255,586 68			255,586 68
Services and supplies of Montana volunteers, in Nez Percés Indian war.....		125 00			125 00
Reimbursing State and citizens of California for suppressing Modoc Indian hostilities.....		54 73			54 73
Observation and exploration in the Arctic seas.....	2,626 67	2,285 83			4,912 50
Cypress Hills National Cemetery, near Brooklyn, New York.....	15,600 00				15,600 00
Army depot building, Saint Paul, Minn.....	40,000 00				40,000 00
Military posts, for protection of the Rio Grande frontier.....	61,738 48				61,738 48
Army and Navy Hospital, Hot Springs, Ark.....	72,900 00				72,900 00
Constructing jetties and other works at South Pass, Miss. River.....		150,000 00			150,000 00

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Relief special acts.	Total.
Philadelphia, National Cemetery, Pa.	\$22,000 00				\$22,000 00
Rogue River Indian war		\$661 95			661 95
Twenty per cent. additional compensation		694 87			694 87
Transportation of officers and their baggage		13 92			13 92
Construction, maintenance, and repair of military telegraph lines		48 80			48 80
Reimbursement to certain States and Territories for expenses in repelling invasions and suppressing Indian hostilities, act March 3, 1885		332,308 13			332,308 13
Pay, transportation, services, and supplies of Washington and Oregon volunteers in 1855 and 1856		2,135 80			2,135 80
Road from Fort Scott to the national cemetery, Kans.	9,150 00				9,150 00
Road from Chattanooga to the national cemetery, Tenn.	2,500 00				2,500 00
Carson City cemetery, Nev.	1,000 00				1,000 00
Fort Gratiot cemetery, Mich.	15 00				15 00
Military posts.	75,000 00				75,000 00
Republican River Bridge, near Fort Riley, Kans.	10,000 00				10,000 00
Quartermaster's depot, Philadelphia, Pa.	20,000 00				20,000 00
Capture of Jefferson Davis		293 00			293 00
Engineer appropriations (combined)	10,833,779 72	3,437 96	\$4,392 48		10,841,610 16
Subsistence of the Army	1,911,058 25	7,120 58	345 82		1,918,524 65
Horses and other property lost in military service, act May 3, 1849		221,056 23	3,734 94		224,791 17
Support of Military Prison at Fort Leavenworth, Kans.	85,522 51				85,522 51
Commutation of rations to prisoners of war in rebel States		33,984 22	220 94		34,205 16
Commutation of rations to prisoners of war in rebel States and soldiers on furlough		4,968 23	31 77		5,000 00
Army pensions (combined)	69,166,088 95	100,129 24	5,654 62		69,271,872 81
Relief of sufferers from overflow of Mississippi River and its tributaries				\$500 00	500 00
Relief of estates of James Vance and William Vance, act May 13, 1884				5,500 00	5,500 00
Relief of John C. Herndon, act March 3, 1885				1,785 00	1,785 00
Relief of John M. Dorsey and William F. Shepard, act March 3, 1885				12,767 99	12,767 99
Relief of Fendall Carpenter, act March 3, 1885				4,400 00	4,400 00
Relief of estate of Chester Ashley, act Feb. 27, 1885				1,100 00	1,100 00
Relief of John Taylor & Son, act March 3, 1885				149 50	149 50
Relief of J. H. Hammond, act March 3, 1885				2,000 00	2,000 00
Relief of William H. Davis, act March 3, 1885				6,000 00	6,000 00
Relief of legal representatives of Hugh and Byrd Douglass, deceased, act March 3, 1885				6,299 33	6,299 33
Relief of sufferers from overflow of Ohio River and its tributaries				10 00	10 00
Relief of heirs of Mary Jane Veazie, deceased, act March 3, 1885				2,500 00	2,500 00
Relief of Alexander D. Schenck, act March 3, 1885				107 65	107 65
Relief of Lady Franklin Bay Expedition to the Arctic Seas				997 76	997 76

FINANCIAL STATEMENT showing AMOUNTS DRAWN AGAINST APPROPRIATIONS, ACCOUNTS, REPAYMENTS, &c.—Continued.

	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfers not involving expenditure of money from the Treasury.	Relief special acts.	Total.
Relief of John W. Franklin, executor of John Armfield, deceased, act January 14, 1885				\$18,000 21	\$18,000 21
Relief of R. G. P. White, Peter Hanger and L. T. Green, act February 12, 1885				1,321 00	1,321 00
Relief of Nathan H. Dunphe, act March 3, 1885				2,400 00	2,400 00
Relief of sufferers by loss of steamer J. Don. Cameron, act February 25, 1885				22,304 67	22,304 67
Total	\$92,655,932 04	\$2,371,345 15	\$105,695 04	88,143 11	95,221,115 34

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 1,480, on which repayments into the Treasury have been made through the Third Auditor's Office, during the fiscal year ending June 30, 1885, as follows: Deposits on account of War Department, \$666,045.75; deposits on account of Interior Department, \$13,893,632.82; transfers on account of War and Navy Departments, \$86,292.10; transfers on account of Interior Department, \$18,426.27; total, \$14,660,396.94.

The number of certificates of deposit received, entered, and "listed" during the fiscal year 1885 is 3,084.

REPORT OF THE OPERATIONS OF THE QUARTERMASTER'S DIVISION.

	Money accounts.		Property returns.	Supplemental settlements.	
	Number.	Amount.		Money.	Amount.
On hand per last report	692	\$1,706,041 31	565		
Received during the fiscal year	3,440	12,604,318 59	2,524	1,311	\$1,792,214 68
Total	4,132	14,310,359 90	3,089	1,311	1,792,214 68
Reported during the fiscal year	3,375	11,761,796 07	2,854	1,311	1,792,214 68
Remaining unsettled	757	2,548,563 83	235		
Total	4,132	14,310,359 90	3,089	1,311	1,792,214 68

	Signal accounts.			Total.	
	Property.	Money.	Amount.	Number.	Amount.
On hand per last report	195	219	\$111,365 69	1,669	\$1,817,407 00
Received during the fiscal year	895	163	753,586 79	8,333	15,150,120 06
Total	1,088	382	864,952 48	10,002	16,967,527 06
Reported during the fiscal year	683	331	481,647 29	8,554	14,035,658 04
Remaining unsettled	405	51	383,305 19	1,448	2,931,869 02
Total	1,088	382	864,952 48	10,002	16,967,527 06

ar in which the unsettled accounts were received.

Month.	1884.	1885.	Total.
January			
February		8	8
March		67	67
April		266	266
May		231	231
June		225	225
July			
August			
September			
October	4		4
November	7		7
December			
Total	11	797	808

AVERAGE.

Number of letters written	7, 067
Number of clerks employed	19 $\frac{1}{2}$
Number of vouchers examined	377, 048
Number of pages of manuscript written	11, 105

REPORT OF THE OPERATIONS OF THE SUBSISTENCE AND ENGINEER'S DIVISION.

	Subsistence accounts.		Engineer accounts.	
	Number.	Amount.	Number.	Amount.
On hand per last report, June 30, 1884	1, 407	\$1, 464, 351 39	64	\$2, 193, 234 85
Received during the fiscal year	2, 888	3, 600, 408 36	632	10, 779, 279 29
Total	4, 295	5, 064, 759 75	696	12, 972, 514 14
Reported during the fiscal year	3, 474	4, 349, 678 10	317	7, 420, 176 95
Remaining on hand June 30, 1885	821	715, 081 65	379	5, 552, 337 19

Number of vouchers examined	121, 852
Number of letters written	1, 772
Number of differences written	1, 484
Number of calls answered	5, 334
Average number of clerks employed	9

REPORT OF THE OPERATIONS OF THE MISCELLANEOUS CLAIMS DIVISION.

	No.	Amount claimed.	Amount allowed.
On hand June 30, 1884	21, 620	\$9, 389, 571 31	
Received during the year	4, 250	2, 512, 464 24	
Total	25, 879	11, 902, 035 55	
Disposed of during the year	3, 640	2, 431, 534 34	\$1, 213, 789 78
On hand June 30, 1885	22, 239	9, 470, 501 21	

Number of letters written during the year, 2,890.

Lost vessels, &c., March 3, 1849.

On hand June 30, 1884	83	\$713, 493. 45	
Received during the year			
Total	83	713, 493. 45	
Disposed of during the year	24	134, 078. 94	74, 206. 61
On hand June 30, 1885	59	579, 414. 51	

Number of letters written during the year, 4.

Oregon and Washington Indian war claims of 1855 and 1856.

On hand June 30, 1884	702	\$8, 814. 38	
Received during the year	26	2, 229. 86	
Total	728	11, 114. 24	
Disposed of during the year	28	3, 342. 00	2, 296. 55
On hand June 30, 1885	700	7, 772. 24	

Number of letters written during the year, 46.

REPORT OF THE OPERATIONS OF THE HORSE CLAIMS DIVISION.

	Number.	Amount.
Claims on hand June 30, 1884	11, 523	\$1, 768, 573 53
Recorded during the fiscal year	375	54, 260 25
Reconsidered during the fiscal year	77	12, 224 40
Total	11, 975	1, 835, 060 18
Reported allowed during the year	834	1, 107, 213 45
Reported disallowed on the above eight hundred and thirty-four claims		19, 304 35
Reported rejected during the fiscal year	101	16, 976 95
Total disposed of	935	143, 494 75
Deducting claims disposed of, there remains on hand June 30, 1885	11, 040	1, 691, 565 43

Number of letters written during the year	16, 817
Briefs prepared	8, 043
Claims examined and suspended	4, 813
Clerks employed	7

REPORT OF THE OPERATIONS OF THE COLLECTION DIVISION.

	Character of work.					
	Inquiries from Quar- termaster-General's Office.	Pension and bounty cases, war of 1812.	Requests from Secre- tary of Treasury for certified copies of papers.	Inquiries from Claims Division.	Miscellaneous inqui- ries.	Cases referred for suit.
On hand July 1, 1884	1, 677	6	2	512	18	371
Received during fiscal year	2, 602	725	85	1, 465	640	82
Totals	4, 279	731	87	1, 977	658	453
Accomplished during fiscal year	2, 275	721	83	1, 651	603	33
On hand July 1, 1885	2, 004	10	4	326	55	420

Number of entries on registers	5, 921
Number of accounts referred to	78, 175
Names of soldiers of the war of 1812 abstracted	94, 147
Transcripts prepared for authentication	132
Number of letters written	4, 998

REPORT OF THE OPERATIONS OF THE ARMY PENSIONS DIVISION.

ACCOUNTS of PENSION AGENTS, and AMOUNTS INVOLVED, on hand July 1, 1884, RECEIVED and AUDITED during the fiscal year, and REMAINING UNSETTLED June 30, 1885.

	Army pensions.		Arrears of pension.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.
Accounts on hand July 1, 1884.....	261	\$72, 061, 737 75	103	\$27, 439 90	364	\$72, 089, 177 65
Accounts received during fiscal year	270	68, 117, 380 52	223	44, 009 02	493	68, 161, 389 54
Total	531	140, 179, 118 27	326	71, 448 92	857	140, 250, 567 19
Accounts reported to Second Comptroller	357	94, 956, 684 05	148	46, 404 41	505	95, 003, 088 46
Accounts remaining unsettled June 30, 1885.....	174	45, 222, 434 22	178	25, 044 51	352	45, 247, 478 73
Total	531	140, 179, 118 27	326	71, 448 92	857	140, 250, 567 19

MISCELLANEOUS ACCOUNTS RECEIVED and AUDITED during the fiscal year.

	Number.	Amount.
Claims for reimbursement under section 4718 Revised Statutes	1, 325	\$99, 798 76
Claims for lost, destroyed, and canceled pension checks	44	3, 262 13
Total	1, 369	103, 055 89

Notifications of issue of original pension certificates recorded	41, 368
Notifications of issue of increase pension certificates recorded	26, 524
Notifications of issue of restoration pension certificates recorded	1, 925
Notifications of issue of reissue pension certificates recorded	10, 169
Transfers noted on rolls	1, 431
Changes noted on rolls	2, 387
Corrections noted on rolls	2, 883
Pension vouchers examined	1, 620, 850
Payments entered on rolls	1, 591, 080
Pages of abstract added	55, 832
Pages of miscellaneous copied	3, 457
Payments corrected	32
Vouchers withdrawn from the files	11, 332
Letters received and registered	9, 135
Letters written	10, 710
Letters copied	4, 442
Letters indexed	8, 944
Pension checks verified before payment, involving \$3,292.71	117
Certificates of deposit designated for listing, involving \$13,006,613.93	269
Average number of clerks employed, 53.	

The following tables show amounts disbursed by pension agents, during fiscal year 1885, to each class of pensioners, from "Army pensions" and "arrears of Army pensions" funds, together with statement of disbursement during each fiscal year since the consolidation of pension agencies, July 1, 1877, showing the great increase in the pension rolls since, and in consequence of, the passage of the act of March 9, 1878—"War of 1812," and acts of January 25 and March 3, 1879—"Arrears." Also, comparative statement of number of accounts and amounts involved, received at this office, audited and reported to the Second Comptroller, during each fiscal year since July 1, 1869.

AMOUNTS DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1885, as shown by THEIR ACCOUNTS CURRENT.

Agency.	Agent.	Invalids.	Widows.	Minors.
San Francisco, Cal.	Henry Cox	\$458, 010 13	\$41, 321 04	\$10, 729 02
Washington, D. C.	Theophilus Gaines	1, 603, 420 76	275, 963 24	33, 074 16
Do	Sidney L. Wilson	1, 419, 033 76	214, 708 67	21, 983 27
Indianapolis, Ind.	Fred. Knefler	4, 293, 514 77	577, 546 37	122, 790 04
Chicago, Ill.	Ada C. Sweet	4, 427, 162 22	620, 661 34	141, 977 77
Des Moines, Iowa	Jacob Rich	3, 110, 104 48	276, 457 29	55, 487 01
Topeka, Kans.	N. A. Adams	3, 997, 466 22	445, 831 54	120, 644 70
Louisville, Ky.	R. M. Kelly	1, 200, 455 14	282, 046 62	55, 913 60
Augusta, Me.	Selden Connor	1, 473, 918 65	173, 514 03	18, 701 88
Boston, Mass.	D. W. Gooch	2, 672, 149 69	622, 552 30	32, 815 60
Detroit, Mich.	Samuel Post	2, 469, 757 38	205, 504 53	37, 256 70
Concord, N. H.	E. L. Whitford	118, 819 19	6, 436 83	5, 033 14
Do	Thomas P. Cheney	1, 562, 165 38	205, 923 97	25, 904 86
Syracuse, N. Y.	T. L. Poole	3, 188, 873 24	474, 325 40	29, 731 43
New York City, N. Y.	Charles R. Coster	1, 848, 745 68	440, 820 75	31, 971 03
Columbus, Ohio	A. T. Wikoff	4, 426, 440 60	836, 247 62	118, 593 14
Pittsburgh, Penn.	Russell Errett	2, 214, 563 02	339, 656 31	52, 472 25
Philadelphia, Pa.	H. G. Sickel			
Do	A. Wilson Norris	2, 014, 899 00	471, 416 39	45, 849 03
Knoxville, Tenn.	Henry R. Gibson	1, 846, 713 28	522, 548 00	79, 038 47
Milwaukee, Wis.	Edward Ferguson	2, 997, 528 75	270, 949 80	59, 290 69
Total		47, 343, 744 34	7, 354, 432 57	1, 099, 257 79

Agency.	Agent.	Dependent relatives.	War of 1812.		Surgeons.
			Survivors.	Widows.	
San Francisco, Cal.	Henry Cox	\$14, 397 87	\$1, 729 33	\$10, 707 75	\$3, 998 00
Washington, D. C.	Theophilus Gaines	215, 245 85	6, 764 01	37, 551 47	11, 882 15
Do	Sidney L. Wilson	153, 025 18	3, 963 47	35, 379 74	5, 819 34
Indianapolis, Ind.	Fred. Knefler	365, 898 75	7, 015 07	59, 436 84	30, 996 19
Chicago, Ill.	Ada C. Sweet	433, 045 52	8, 329 86	66, 244 86	42, 998 89
Des Moines, Iowa	Jacob Rich	225, 394 38	6, 373 87	34, 254 21	29, 871 64
Topeka, Kans.	N. A. Adams	220, 723 59	6, 817 33	58, 517 91	53, 319 87
Louisville, Ky.	R. M. Kelly	201, 468 36	7, 323 47	58, 910 69	15, 966 65
Augusta, Me.	Selden Connor	332, 579 75	19, 081 34	104, 112 56	15, 922 67
Boston, Mass.	D. W. Gooch	429, 168 38	15, 660 27	104, 940 82	24, 604 48
Detroit, Mich.	Samuel Post	345, 514 16	8, 690 66	42, 312 85	20, 961 64
Concord, N. Y.	E. L. Whitford	22, 591 27	106 67	120 00	148 45
Do	Thomas P. Cheney	295, 643 34	10, 046 94	58, 312 54	12, 991 90
Syracuse, N. Y.	T. L. Poole	635, 279 06	21, 309 06	126 938 69	24, 794 51
New York City, N. Y.	Charles R. Coster	351, 240 40	12, 094 14	80, 338 17	23, 664 32
Columbus, Ohio	A. T. Wikoff	627, 224 88	16, 087 21	126, 854 98	49, 944 26
Pittsburgh, Pa.	Russell Errett	585, 940 88	6, 337 59	45, 036 28	32, 121 77
Philadelphia, Pa.	H. G. Sickel				
Do	A. Wilson Norris	470, 227 16	4, 925 06	50, 026 42	20, 534 91
Knoxville, Tenn.	Henry R. Gibson	293, 152 14	38, 517 05	394, 866 88	24, 982 00
Milwaukee, Wis.	Edward Ferguson	311, 660 13	6, 848 80	23, 402 67	30, 001 29
Total		6, 559, 430 05	208, 021 20	1, 518, 266 33	475, 031 13

AMOUNTS DISBURSED by PENSION AGENTS, &c.—Continued.

Agency.	Agent.	Pay and allowances.			Contingent expenses of agents.	Total.
		Salary.	Voucher fees.	Contingent.		
San Francisco, Cal.....	Henry Cox.....	\$4,000 00	\$787 61	\$901 45	.....	\$546,582 20
Washington, D. C.....	Theophilus Gaines.....	2,600 00	5,055 12	2,890 35	.....	2,193,953 11
Do.....	Sidney L. Willson.....	1,140 00	5,086 12	1,840 30	.....	1,862,239 85
Indianapolis, Ind.....	Fred. Knefler.....	4,000 00	11,999 86	2,768 22	.....	5,475,966 11
Chicago, Ill.....	Ada C. Sweet.....	4,000 00	13,591 38	3,368 67	.....	5,761,380 51
Des Moines, Iowa.....	Jacob Rich.....	4,000 00	8,904 12	2,331 03	.....	3,783,178 03
Topeka, Kans.....	N. A. Adams.....	4,000 00	9,924 00	2,266 00	.....	4,919,511 16
Louisville, Ky.....	R. M. Kelly.....	4,000 00	3,329 37	808 26	.....	1,830,225 16
Augusta, Me.....	Selden Connor.....	4,000 00	5,077 36	1,795 10	.....	2,148,703 34
Boston, Mass.....	D. W. Gooch.....	4,000 00	10,393 16	1,927 86	\$68 25	3,918,280 81
Detroit, Mich.....	Samuel Post.....	4,000 00	6,873 13	3,229 80	821 02	3,194,921 87
Concord, N. H.....	E. L. Whitford.....	333 33	7 33	150 99	.....	153,747 70
Do.....	Thos. P. Cheney.....	3,666 66	5,240 53	1,983 80	.....	2,181,879 92
Syracuse, N. Y.....	T. L. Poole.....	4,000 00	10,470 24	3,758 46	.....	4,519,480 09
New York City, N. Y.....	Charles R. Coster.....	4,000 00	7,081 51	7,649 04	42 68	2,807,647 72
Columbus, Ohio.....	A. T. Wikoff.....	4,000 00	14,842 50	4,738 23	.....	6,224,973 42
Pittsburgh, Pa.....	Russell Errett.....	4,000 00	8,047 49	3,736 65	.....	3,291,921 24
Philadelphia, Pa.....	H. G. Sichel.....	88 88	.....	.....	.....	88 88
Do.....	A. Wilson Norris.....	3,911 12	8,824 88	1,106 77	.....	3,091,720 74
Knoxville, Tenn.....	Henry R. Gibson.....	4,000 00	7,889 47	2,004 54	.....	3,213,212 36
Milwaukee, Wis.....	Edward Ferguson.....	4,000 00	8,079 61	2,757 10	.....	3,714,519 04
Total.....	.....	71,999 99	151,005 29	52,012 62	931 95	64,834,133 26

AMOUNT of "ARREARS of ARMY PENSIONS" DISBURSED by PENSION AGENTS during the fiscal year ended June 30, 1885.

Agency.	Agent.	Invalids.	Widows.	Voucher fees.	Total.
San Francisco, Cal.....	Henry Cox.....	\$499 33	.....	\$0 30	\$499 63
Washington, D. C.....	Theophilus Gaines.....	2,372 50	\$2,195 67	3 90	4,572 07
Do.....	Sidney L. Willson.....	810 82	.....	30	311 12
Indianapolis, Ind.....	Fred. Knefler.....	2,818 89	5,151 20	5 40	7,975 49
Chicago, Ill.....	Ada C. Sweet.....	2,340 05	.....	2 40	2,342 45
Des Moines, Iowa.....	Jacob Rich.....	.....	.....	.....	.....
Topeka, Kans.....	N. A. Adams.....	2,268 74	1,002 67	2 40	3,273 81
Louisville, Ky.....	R. M. Kelly.....	1,667 48	.....	60	1,668 08
Augusta, Me.....	Selden Connor.....	58 40	.....	30	58 70
Boston, Mass.....	D. W. Gooch.....	1,777 00	4,773 14	1 50	6,551 64
Detroit, Mich.....	Samuel Post.....	1,532 89	806 33	90	2,340 12
Concord, N. H.....	Thomas P. Cheney.....	.....	.....	.....	.....
Syracuse, N. Y.....	T. L. Poole.....	310 67	.....	60	311 27
New York City, N. Y.....	Charles R. Coster.....	412 86	.....	60	413 46
Columbus, Ohio.....	A. T. Wikoff.....	2,644 12	599 73	3 00	3,246 85
Pittsburgh, Pa.....	Russell Errett.....	.....	.....	.....	.....
Philadelphia, Pa.....	A. Wilson Norris.....	1,799 87	860 33	1 80	2,662 00
Knoxville, Tenn.....	Henry R. Gibson.....	536 27	528 80	1 20	1,066 27
Milwaukee, Wis.....	Edward Ferguson.....	1,972 66	.....	1 50	1,974 16
Total.....	.....	23,322 55	15,917 87	26 70	39,267 12

TOTAL AMOUNT DISBURSED by PENSION AGENTS during year ended June 30, 1885, to ARMY PENSIONERS and EXAMINING SURGEONS, and ENTIRE EXPENSES of DISBURSING the SAME, INCLUDING SALARIES of AGENTS, CLERK-HIRE, RENT of OFFICES, FUEL, LIGHTS, STATIONERY, and POSTAGE to PENSIONERS and the DEPARTMENTS, &c.

Agency.	Agent.	Disbursements.		
		Army pensioners.	Arrears.	Total.
San Francisco, Cal.	Henry Cox.....	\$540, 293 14	\$499 33	\$541, 392 47
Washington, D. C.	Theophilus Gaines.....	2, 188, 407 64	4, 568 17	2, 187, 975 81
Do.	Sidney L. Willson.....	1, 858, 913 43	310 82	1, 854, 224 25
Indianapolis, Ind.	Fred. Knefler.....	5, 457, 198 03	7, 970 09	5, 465, 168 12
Chicago, Ill.	Ada C. Sweet.....	5, 740, 420 46	2, 340 05	5, 742, 760 51
Des Moines, Iowa.	Jacob Rich.....	3, 767, 942 88		3, 767, 942 88
Topeka, Kans.	N. A. Adams.....	4, 903, 321 16	3, 271 41	4, 906, 592 57
Louisville, Ky.	R. M. Kelly.....	1, 822, 087 53	1, 667 48	1, 823, 755 01
Augusta, Me.	Seldon Connor.....	2, 137, 830 88	58 40	2, 137, 889 28
Boston, Mass.	D. W. Gooch.....	3, 901, 891 54	6, 550 14	3, 908, 441 68
Detroit, Mich.	Samuel Post.....	3, 179, 997 92	2, 339 22	3, 182, 337 14
Concord, N. H.	E. L. Whitford.....	153, 255 55		153, 255 55
Do.	Thomas P. Cheney.....	2, 170, 988 93		2, 170, 988 93
Syracuse, N. Y.	T. L. Poole.....	4, 501, 251 39	310 67	4, 510, 562 06
New York, N. Y.	Charles R. Coster.....	2, 788, 874 49	412 86	2, 789, 287 35
Columbus, Ohio.	A. T. Wikoff.....	6, 201, 392 69	3, 243 85	6, 204, 636 54
Pittsburgh, Pa.	Russell Errett.....	3, 276, 137 10		3, 276, 137 10
Philadelphia, Pa.	H. G. Sickel.....			
Do.	A. Wilson Norris.....	3, 077, 966 85	2, 660 20	3, 080, 627 05
Knoxville, Tenn.	Henry R. Gibson.....	3, 199, 818 35	1, 065 07	3, 200, 883 42
Milwaukee, Wis.	Edward Ferguson.....	3, 699, 682 33	1, 972 66	3, 701, 654 99
Total				64, 597, 512 71

Agency.	Agent.	Expenses.				Cost for each \$1,000 disbursed.
		Pay and allowances.	Contingent expenses of agents.	Arrears fees.	Total.	
San Francisco, Cal.	Henry Cox.....	\$5, 689 06		\$0 30	\$5, 689 36	\$10 51
Washington, D. C.	Theophilus Gaines.....	10, 545 47		3 90	10, 549 37	4 82
Do.	Sidney L. Willson.....	8, 326 42		30	8, 326 72	4 49
Indianapolis, Ind.	Fred. Knefler.....	18, 768 08		5 40	18, 773 48	3 43
Chicago, Ill.	Ada C. Sweet.....	20, 960 05		2 40	20, 962 45	3 65
Des Moines, Iowa.	Jacob Rich.....	15, 235 15			15, 235 15	4 04
Topeka, Kans.	N. A. Adams.....	16, 190 00		2 40	16, 192 40	3 30
Louisville, Ky.	R. M. Kelly.....	8, 137 63		60	8, 138 23	4 46
Augusta, Me.	Seldon Connor.....	10, 872 46		30	10, 872 76	5 09
Boston, Mass.	D. W. Gooch.....	16, 321 02	\$68 25	1 50	16, 390 77	4 19
Detroit, Mich.	Samuel Post.....	14, 102 93	821 02	90	14, 924 85	4 69
Concord, N. H.	E. L. Whitford.....	492 15			492 15	3 21
Do.	Thomas P. Cheney.....	10, 890 99			10, 890 99	5 01
Syracuse, N. Y.	T. L. Poole.....	18, 228 70		60	18, 229 30	4 05
New York, N. Y.	Charles R. Coster.....	18, 730 55	42 68	60	18, 773 83	6 73
Columbus, Ohio.	A. T. Wikoff.....	23, 580 78		3 00	23, 583 78	3 80
Pittsburgh, Pa.	Russell Errett.....	15, 784 14			15, 784 14	4 82
Philadelphia, Pa.	H. G. Sickel.....	88 88				
Do.	A. Wilson Norris.....	13, 842 77		1 80	13, 833 45	4 52
Knoxville, Tenn.	Henry R. Gibson.....	13, 394 01		1 20	13, 395 21	4 19
Milwaukee, Wis.	Edward Ferguson.....	14, 896 71		1 50	14, 888 21	4 01
Total					275, 976 55	4 27

UNEXPENDED BALANCES in HANDS of PENSION AGENTS June 30, 1885, which, with the EXCEPTION of "ARREARS," have been DEPOSITED to CREDIT of TREASURER of the UNITED STATES and COVERED into the TREASURY.

Agency.	Agent.	Army pensions.				Arrears of Army pensions.		
		Army.	Surgeons.	Pay and allowances.	Total.	Arrears.	Voucher fees.	Total.
San Francisco, Cal.	Henry Cox	\$63,104 86	\$2 00	.....	\$63,106 86	\$8,483 24	\$13 80	\$8,497 04
Washington, D. C.	S. L. Willson	86,905 91	180 66	.....	87,086 57	19,689 18	4 70	19,693 88
Indianapolis, Ind.	Fred Knefter	163,812 79	3 81	\$6,231 92	170,048 52	8,664 49	9 10	8,673 59
Chicago, Ill.	Ada C. Sweet	2,578 43	1 11	.....	2,579 54	6,161 96	8 80	6,170 86
Des Moines, Iowa.	Jacob Rich	58,923 96	.....	.....	53,923 96	20,000 00	5 00	20,005 00
Topeka, Kans.	N. A. Adams	52 84	2 13	6,810 00	6,864 97	8,197 45	7 70	8,205 15
Louisville, Ky.	R. M. Kelly	44,839 22	33 35	862 37	45,234 94	17,333 76	3 80	17,337 56
Augusta, Me.	Selden Connor	198,097 79	77 33	1,127 54	199,302 66	10,978 08	7 60	10,985 68
Boston, Mass.	D. W. Gooch	247,705 94	359 52	.....	248,065 46	16,036 66	96 70	16,133 36
Detroit, Mich.	Samuel Post	116,022 72	38 36	897 07	116,960 15	8,132 69	6 10	8,138 79
Concord, N. H.	T. P. Cheney	82,002 97	8 10	.....	82,011 07	9,995 00	5 00	10,000 00
Syracuse, N. Y.	T. L. Poole	127,639 80	60 63	1,084 08	128,784 51	19,936 80	4 70	19,941 50
New York, N. Y.	Charles R. Coster	184,817 89	1,335 68	6,269 45	192,423 02	11,125 88	12 50	11,138 38
Columbus, Ohio.	A. T. Wikoff	137,693 66	8,300 00	.....	145,993 66	7,824 93	3 56	7,846 43
Pittsburgh, Pa.	Russell Errett	81,271 51	878 23	.....	82,149 74	7,908 34	2 60	7,911 14
Philadelphia, Pa.	A. Wilson Norris	92,884 02	465 09	.....	93,349 11	22,339 80	8 20	22,348 00
Knoxville, Tenn.	Henry R. Gibson	25,181 45	18 00	1,605 99	26,805 44	8,934 93	3 80	8,938 73
Milwaukee, Wis.	Edward Ferguson	5,319 16	51	163 29	5,482 96	9,748 56	3 70	9,752 26
Total		1,713,356 92	11,764 51	25,051 71	1,750,173 14	221,509 95	207 40	221,717 35
Deducting balances due pension agents as follows:								
San Francisco, Cal.	Henry Cox	.....	.....	689 06	689 06	.....	.....	.....
Washington, D. C.	S. L. Willson	.....	.....	5,326 42	5,326 42	.....	.....	.....
Chicago, Ill.	Ada C. Sweet	.....	.....	960 05	960 05	.....	.....	.....
Des Moines, Iowa	Jacob Rich	.....	.....	2,083 47	2,083 47	.....	.....	.....
Boston, Mass.	D. W. Gooch	.....	.....	1,321 02	1,321 02	.....	.....	.....
Concord, N. H.	T. P. Cheney	.....	.....	899 99	899 99	.....	.....	.....
Columbus, Ohio.	A. T. Wikoff	.....	.....	899 88	899 88	.....	.....	.....
Pittsburgh, Pa.	Russell Errett	.....	.....	784 14	784 14	.....	.....	.....
Philadelphia, Pa.	A. Wilson Norris	.....	.....	833 57	833 57	.....	.....	.....
Total				13,797 60	13,797 60			
Difference		1,713,356 92	11,764 51	11,254 11	1,736,375 54	221,509 95	207 40	221,717 35

THIRD AUDITOR.

AMOUNT, INCLUDING "ARREARS," DISBURSED by PENSION AGENTS during each fiscal year since July 1, 1877, date of CONSOLIDATION of PENSION AGENCIES under EXECUTIVE ORDER of May 7, 1877.

Agency.	Year 1878.	Year 1879.	Year 1880.	Year 1881.	Year 1882.	Year 1883.	Year 1884.	Year 1885.	Total.
San Francisco, Cal.....	\$193, 875 40	\$185, 385 10	\$352, 169 47	\$348, 366 62	\$413, 501 33	\$402, 600 93	\$436, 129 72	\$547, 081 83	\$2, 879, 110 31
Washington, D. C.....	1, 882, 377 60	2, 503, 408 88	4, 067, 559 14	3, 800, 304 91	3, 529, 096 51	3, 447, 531 85	3, 474, 098 85	4, 061, 076 15	26, 766, 053 89
Indianapolis, Ind.....	1, 844, 578 96	2, 132, 797 34	3, 651, 399 01	3, 086, 898 80	4, 658, 366 22	5, 159, 025 30	4, 592, 709 47	5, 489, 941 60	30, 609, 716 90
Chicago, Ill.....	2, 287, 898 99	2, 734, 286 45	5, 113, 714 62	4, 677, 826 86	5, 292, 489 81	5, 862, 045 22	5, 258, 518 57	5, 763, 722 96	37, 020, 463 48
Des Moines, Iowa.....	1, 246, 068 44	1, 478, 547 11	3, 030, 138 07	3, 273, 422 53	3, 159, 009 94	3, 650, 943 90	3, 711, 083 34	3, 788, 178 03	23, 333, 591 36
Topeka, Kans.....	.....	.....	.....	.....	1, 928, 470 25	4, 222, 099 76	4, 225, 568 07	4, 922, 784 97	15, 298, 923 65
Louisville, Ky.....	804, 270 31	946, 770 57	1, 560, 386 19	1, 031, 738 65	1, 222, 548 21	1, 621, 922 99	1, 493, 010 18	1, 831, 893 24	10, 512, 540 34
New Orleans, La.....	523, 348 42	391, 822 71	.....	.....	.....	.....	.....	.....	915, 171 13
Augusta, Me.....	.....	.....	.....	.....	844, 918 14	1, 963, 645 62	1, 815, 651 65	2, 148, 762 04	6, 772, 977 45
Boston, Mass.....	1, 851, 921 50	2, 436, 463 61	3, 568, 231 90	3, 414, 660 64	3, 729, 694 40	3, 900, 632 10	3, 680, 606 57	3, 924, 832 45	26, 507, 033 17
Saint Louis, Mo.....	1, 500, 638 15	1, 834, 846 01	3, 371, 059 58	2, 893, 869 61	1, 572, 049 35	.....	.....	.....	11, 222, 462 70
Detroit, Mich.....	1, 215, 240 14	1, 479, 759 06	2, 359, 265 21	2, 062, 231 80	2, 181, 498 42	2, 783, 406 72	2, 820, 797 20	3, 197, 261 99	18, 099, 460 54
Concord, N. H.....	1, 916, 134 78	2, 611, 854 45	3, 890, 900 66	3, 417, 707 25	3, 044, 258 65	2, 108, 404 35	2, 040, 063 27	2, 333, 627 62	21, 364, 951 03
Canandaigua, N. Y.....	1, 936, 464 55	2, 573, 762 73	.....	.....	.....	.....	.....	.....	4, 510, 227 28
New York, N. Y.....	1, 606, 163 55	2, 011, 849 89	3, 225, 913 76	2, 511, 209 43	2, 491, 176 85	2, 639, 316 08	2, 519, 448 20	2, 808, 061 18	19, 843, 138 94
Syracuse, N. Y.....	.....	.....	3, 828, 052 30	3, 431, 138 73	3, 769, 614 81	4, 128, 880 41	3, 795, 152 68	4, 519, 791 36	23, 472, 630 29
Columbus, Ohio.....	2, 565, 577 84	3, 106, 039 70	5, 154, 687 02	4, 408, 119 87	4, 875, 679 24	5, 692, 756 27	5, 423, 357 34	6, 228, 222 27	37, 456, 437 55
Pittsburg, Pa.....	1, 341, 519 09	1, 662, 952 96	3, 007, 822 42	2, 754, 920 76	2, 796, 417 62	3, 113, 304 55	3, 147, 791 19	3, 291, 921 24	21, 114, 649 83
Philadelphia, Pa.....	1, 689, 505 98	2, 180, 987 04	3, 678, 673 94	3, 116, 803 78	3, 057, 967 26	3, 112, 110 69	2, 946, 042 99	3, 094, 560 50	22, 876, 652 18
Knoxville, Tenn.....	1, 002, 262 81	1, 652, 781 86	3, 228, 926 62	2, 691, 993 54	2, 507, 982 86	2, 866, 820 72	2, 815, 612 72	3, 214, 273 63	19, 960, 609 76
Milwaukee, Wis.....	1, 156, 755 13	1, 428, 551 60	3, 080, 537 34	2, 836, 249 12	2, 715, 010 79	3, 310, 865 93	3, 171, 983 81	3, 716, 493 20	21, 416, 446 92
Total.....	26, 565, 161 64	33, 402, 867 18	56, 199, 437 25	49, 757, 462 90	53, 789, 690 66	59, 986, 313 39	57, 398, 826 22	64, 873, 489 26	401, 973, 248 70

COMPARATIVE STATEMENT showing number of ACCOUNTS and AMOUNTS INVOLVED, on hand July 1, 1869, together with those RECEIVED and AUDITED each fiscal year since.

	Received.		Audited.	
	No.	Amount.	No.	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, 162 29
1884.....	1, 868	57, 671, 129 86	1, 819	49, 521, 153 00
1885.....	1, 862	68, 264, 445 43	1, 874	95, 106, 144 35
Total.....	14, 684	666, 260, 253 65	14, 332	621, 021, 774 92
Deduct amount audited.....	14, 332	621, 021, 774 92		
Balance on hand June 30, 1885.....	352	45, 247, 478 73		

A comparison of the work of this division during the fiscal year 1885 with that of 1884 shows that of the regular monthly accounts there were—

RECEIVED from PENSION AGENTS.

	No.	Amount.
During year ending June 30, 1885	270	\$68, 117, 380 52
During year ending June 30, 1884	219	57, 514, 190 51
Increase during 1885.....	51	10, 603, 190 01

REPORTED to SECOND COMPTROLLER.

	No.	Amount.
During year ending June 30, 1885	357	\$94, 956, 684 05
During year ending June 30, 1884	204	49, 364, 189 46
	153	45, 592, 494 59

	No. vouchers.	Amount.
Paid by pension agents during fiscal year	1, 284, 407	\$64, 834, 132 26
Examined in this office and reported to Comptroller.....	1, 620, 850	95, 603, 088 46
A gain over current work of.....	336, 443	30, 168, 955 20

Number of vouchers in "unsettled accounts" June 30, 1884 1, 324, 609
Of these there had been examined but not reported to Comptroller..... 483, 744

Leaving unexamined (covering a period of eight months) June 30, 1884 840, 885
Received during the year 1885..... 1, 353, 480

Total 2, 194, 315
Number of vouchers examined during year 1885..... 1, 620, 850

Leaving unexamined (covering a period of five months) June 30, 1885 *573, 465

* Being the 322,544 vouchers of the March, 1885, quarter, and 250,921 (remainder of 318,395) of the December, 1884, quarter.

STATEMENT showing AMOUNT of ADVANCES to, and DISBURSEMENTS by, PENSION AGENTS during fiscal year 1885, together with UNEX-
PENDED BALANCES, COVERED INTO the TREASURY during the year and REMAINING ON HAND at CLOSE of BUSINESS June 30, 1885.

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REPORT ON THE FINANCES.

Agency.	Agent	Advances.				Disbursements.			
		Army pen- sions.	Surgeons.	Pay, &c.	Total.	Army pen- sions.	Surgeons.	Pay, &c.	Total.
San Francisco, Cal.	Henry Cox	\$600,000 00	\$4,000 00	\$5,000 00	\$609,000 00	\$536,895 14	\$3,998 00	\$5,689 06	\$546,582 20
Washington, D. C.	Theophilus Gaines	3,000,000 00	20,000 00	15,000 00	3,035,000 00	2,172,019 49	11,388 15	10,545 47	2,193,953 11
Do.	S. L. Willson	1,935,000 00	6,000 00	3,000 00	1,944,000 00	1,848,094 09	5,819 34	8,326 42	1,862,239 85
Indianapolis, Ind.	Fred. Knefler	14 63	31,000 00	25,000 00	14 63	5,426,201 84	30,996 19	18,768 08	5,475,966 11
Chicago, Ill.	Ada C. Sweet	5,590,000 00	43,000 00	20,000 00	5,646,000 00	5,697,421 57	42,998 89	20,960 05	5,761,380 51
Des Moines, Iowa	Jacob Rich	5,700,000 00	36,000 00	20,000 00	5,763,000 00	5,738,071 24	29,871 64	15,235 15	5,783,178 03
Topeka, Kans.	N. A. Adams	42 93	22 00	23,000 00	42 93	4,406,000 00	53,319 87	16,190 00	4,491,511 16
Louisville, Ky.	R. M. Kelly	4,850,000 00	53,000 00	9,000 00	4,926,300 00	4,850,001 29	15,966 65	8,137 63	4,874,105 57
Augusta, Me.	Selden Connor	460 10	16,000 00	12,000 00	460 10	1,875,000 00	15,922 67	10,872 46	1,891,795 13
Boston, Mass.	D. W. Gooch	1,850,000 00	25,000 00	15,000 00	1,875,000 00	2,121,908 21	24,604 48	15,784 14	2,161,396 83
Detroit, Mich.	Samuel Post	6 00	21,000 00	30,087 63	6 00	3,159,036 28	20,961 64	13,394 01	3,193,428 93
Concord, N. H.	E. L. Whitford	2,320,000 00	10,000 00	15,000 00	2,335,000 00	2,159,997 03	12,991 90	10,890 99	2,183,879 92
Do.	Thomas F. Cheney	3,275,000 00	13,000 00	10,000 00	3,298,000 00	2,157,997 03	12,991 90	10,890 99	2,181,879 92
Syracuse, N. Y.	T. L. Foote	2,240,000 00	30,000 00	30,000 00	2,270,000 00	2,476,456 88	24,794 51	18,228 70	2,519,480 09
New York City	Charles R. Coster	4,900,000 00	25,000 00	25,000 00	5,000,000 00	2,765,210 17	23,664 32	42 68	2,807,647 72
Columbus, Ohio	A. T. Wikoff	28 06	58,300 00	30,087 63	28 06	6,151,448 43	49,944 26	15,784 14	6,217,176 83
Pittsburgh, Pa.	Russell Errett	14 39	33,000 00	15,000 00	14 39	3,244,015 33	32,121 77	88 88	3,276,225 98
Philadelphia, Pa.	H. G. Sickel	6,590,000 00	33,000 00	15,000 00	6,678,387 63	3,244,015 33	32,121 77	15,784 14	3,291,921 24
Do.	A. Wilson Norris	286 84	21,000 00	9 20	286 84	3,057,343 06	20,534 91	13,842 77	3,091,720 74
Knoxville, Tenn.	H. R. Gibson	3,325,000 00	25,000 00	15,000 00	3,365,000 00	3,174,836 35	24,982 00	13,394 01	3,213,212 36
Milwaukee, Wis.	E. Ferguson	227 08	2 00	15,000 00	227 08	3,669,680 84	30,001 49	14,836 71	3,714,519 04
Total advances		3,150,000 00	516,600 00	324,019 58	3,990,619 58	64,083,152 28	475,031 13	275,949 85	64,834,133 26
Recovered by agents, on account of overpayments and de- posits to their own credit		1,229 96	24 00	9 20	1,263 16				
Total		3,151,229 96	516,624 00	324,028 78	3,991,882 74	64,083,152 28	475,031 13	275,949 85	64,834,133 26

STATEMENT showing AMOUNT of ADVANCES to, and DISBURSEMENTS by, PENSION AGENTS during fiscal year 1885, &c.—Continued.

Agency.	Agent.	Balance covered into the Treasury.				Balance on hand June 30, 1885.			
		Army pen- sions.	Surgeons.	Pay, &c.	Total.	Army pen- sions.	Surgeons.	Pay, &c.	Total.
San Francisco, Cal.	Henry Cox					\$63,104 86	\$2 00	\$689 06	\$62,417 80
Washington, D. C.	Theophilus Gaines	\$827,980 51	\$8,611 85	*\$4,357 31	\$840,949 67				
Do	S. L. Willson					86,905 91	180 66	5,326 42	81,760 15
Indianapolis, Ind.	Fred. Knefler					163,812 79	3 81	6,231 92	170,048 52
Chicago, Ill.	Ada C. Sweet					2,578 43	1 11	960 05	1,619 49
Des Moines, Iowa	Jacob Rich	558,047 73	6,128 36	6,848 32	571,024 41	53,923 96		2,083 47	51,840 49
Topeka, Kans.	N. A. Adams					52 84	2 13	6,810 00	6,864 97
Louisville, Ky.	R. M. Kelly					44,339 22	33 35	862 37	45,234 94
Augusta, Me.	Selden Connor					198,097 79	77 33	1,127 54	199,302 66
Boston, Mass.	D. W. Gooch	22 00			22 00	247,705 94	395 52	1,321 02	246,730 44
Detroit, Mich.	Samuel Post					116,024 72	38 36	897 07	116,960 15
Concord, N. H.	E. L. Whitford	126,892 90	9,851 55	7,507 85	144,252 30				
Do	Thomas P. Cheney					82,002 97	8 10	890 99	81,120 08
Syracuse, N. Y.	T. L. Poole	295,903 32	5,144 86	10,687 22	311,735 40	127,639 80	60 63	1,084 08	128,784 51
New York City	Charles R. Coster					184,817 89	1,335 68	6,269 45	192,423 02
Columbus, Ohio.	A. T. Wikoff	300,872 30	55 74	7,406 78	308,334 82	137,693 66	8,300 00	899 88	145,093 78
Pittsburgh, Pa.	Russell Errett					81,271 51	878 23	784 14	81,365 60
Philadelphia, Pa.	H. G. Sicket							88 88	88 88
Do	A. Wilson Norris					92,884 02	465 09	833 57	92,515 54
Knoxville, Tenn.	H. R. Gibson	2 00			2 00	25,181 45	18 00	1,605 99	26,805 44
Milwaukee, Wis.	E. Ferguson					5,319 16	51	163 29	5,482 96
Total advances		2,109,720 76	29,792 36	36,807 48	2,176,320 60	1,713,356 92	11,800 51	25,051 71	1,736,420 54
Recovered by agents, on account of overpayments and deposited to their own credit								\$13,877 48	\$188 88
Total		2,109,720 76	29,792 36	36,807 48	2,176,320 60	1,713,356 92	11,800 51	11,174 23	1,736,331 66

* \$97.22 claimed by Mr. Gaines as due him on account of salary and fees not deposited.

† Overdrawn.

THIRD AUDITOR.

Dr.

RECAPITULATION OF ARMY PENSION AGENTS' ACCOUNTS.

Cr.

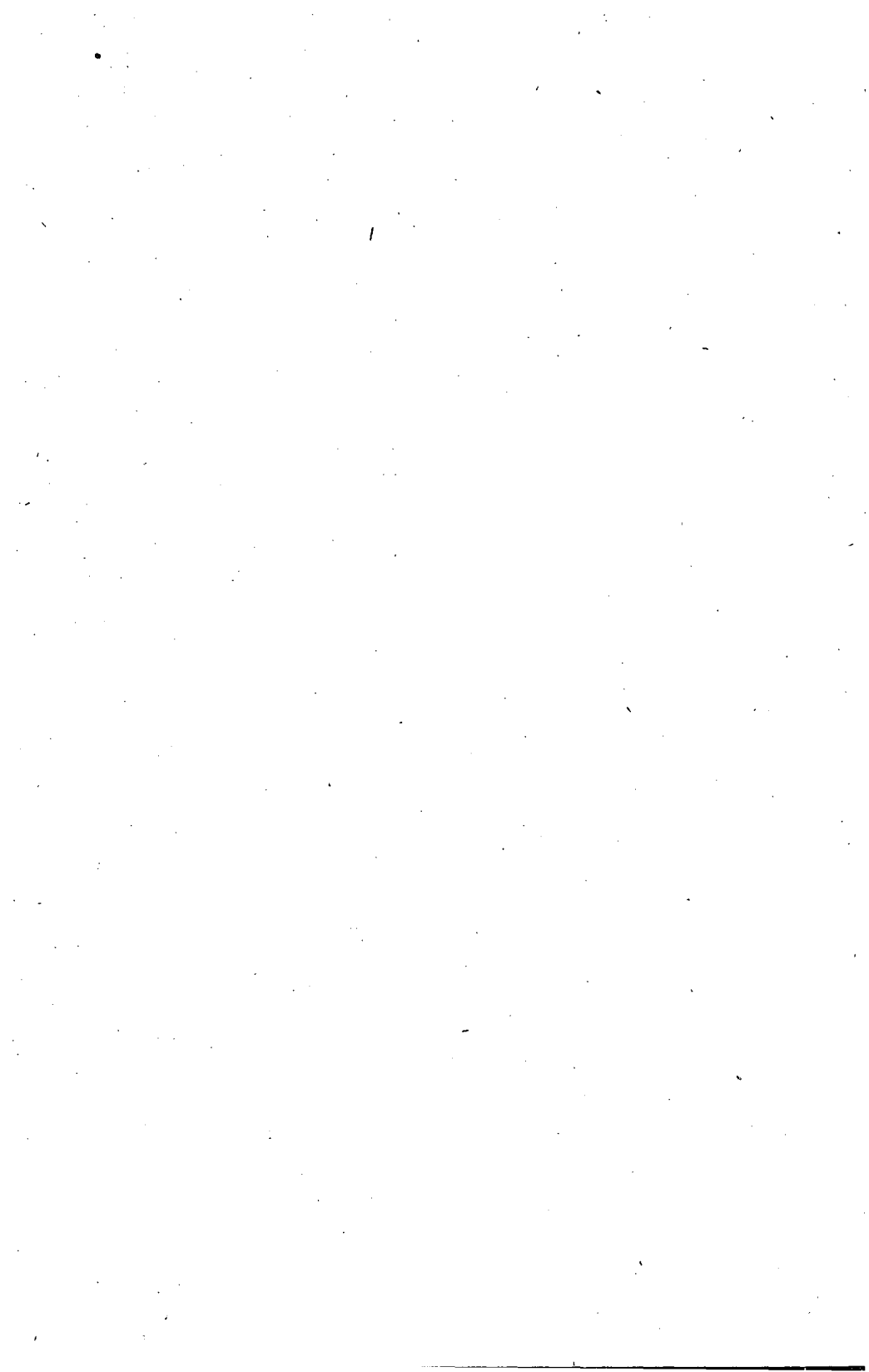
	Army pen- sions.	Surgeons.	Pay, &c.	Total.		Army pen- sions.	Surgeons.	Pay, &c.	Total.
To advances from the Treas- ury.....	\$67,905,000 00	\$516,600 00	\$324,019 58	\$68,745,619 58	By disbursements	\$64,083,152 28	\$475,031 13	\$275,949 85	\$64,834,133 26
To amounts recovered from pensioners during the year 1885 and deposited to agents' credit.....	1,229 96	24 00	9 20	1,263 16	By balances covered into the Treasury during year. By balances on hand June 30, 1885	2,109,720 76	29,792 36	36,807 48	2,176,320 60
					By amount held by T. Gaines.....	1,713,356 92	11,800 51	11,174 23	1,736,331 66
								97 22	97 22
Total	67,906,229 96	516,624 00	324,028 78	68,746,882 74	Total	67,906,229 96	516,624 00	324,028 78	68,746,882 74

In presenting the foregoing report it will be observed that I have made no recommendation touching the working methods of the office, but have confined myself to a plain statement of its operations during the last fiscal year as they appear upon the record. Whatever changes may be required in the future will be suggested or made as the necessities of the public service may seem to demand, and then only to meet the positive exigencies as they arise.

Very respectfully,

JNO. S. WILLIAMS,
Third Auditor.

HON. DANIEL MANNING,
Secretary of the Treasury.



REPORT OF THE FOURTH AUDITOR.



REPORT
OF
THE FOURTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FOURTH AUDITOR'S OFFICE,
Washington, October 15, 1885.

SIR: In submitting the annual report of the work of this Bureau, I have the honor to state that, having taken charge only on the 12th of May last, I am not prepared to speak in detail of the business of the fiscal year ending June 30, except such as has been performed since I took charge.

Upon taking control I found the work was considerably behind, due primarily to an inadequate force, as the business had been steadily increasing, while there had been no increase of clerks; and, besides this, the demand made upon the office for information and evidence to be used in the preparation of cases and before the courts of inquiry, courts-martial, and the criminal courts of the District engaged in the investigation and trials of Navy Department officials has interfered greatly with the conduct of the business and delayed the prompt adjustment of claims and accounts. I have estimated for an increase of force for the ensuing fiscal year, which I believe will enable the office to bring the work, and keep it, up to date.

PAYMENTS ON NAVAL CONTRACTS.

At present the Secretary of the Navy determines whether a naval contract is legal and has been performed, and he also orders payments to the contractors by Navy paymasters. The paymaster's account containing the vouchers for these payments is rendered from two to five months after the payments are made, and in many cases the paid voucher constitutes the first information to the Fourth Auditor of the existence of the contract or of any payment thereon.

The result is that the accounting officers are unable to properly protect the interests of the Government. If the payment appears to have been illegal, they can do nothing more than certify that the money is due the United States from the paymaster, the contractor, or the officer who ordered the payment, and make an effort to recover the amount. In many cases the paymaster is not a party to the contract, nor is he charged with the duty of seeing that it has been performed; he simply makes payment upon an order which he regards as obligatory. To hold him responsible is unjust; juries almost invariably discharge the sureties if they are pursued; and an effort to recover the money from the

officer who ordered the payment, under section 285, Revised Statutes, or from the contractor, in many cases will result in failure.

In view of this state of affairs I am convinced that all payments on naval contracts should be made through the Treasury Department on accounts stated with the contractor. The proper officer of the Navy should certify that the contract has been performed and that the money is due, and accompany his certificate with the information upon which it is based.

AUDIT OF CIVIL EXPENDITURES OF THE NAVY DEPARTMENT.

The law provides that "the Fourth Auditor shall receive and examine all accounts accruing in the Navy Department or relative thereto." In practice, however, that officer's jurisdiction has been confined to the accounts pertaining to the naval establishment proper, while those for salaries and the miscellaneous expenses of the various Bureaus and offices constituting the Navy Department have been adjusted by the First Auditor. Confusion frequently results from this, as it is not easy in many cases to distinguish the civil expenditures of the Navy Department from those which pertain strictly to the naval service. For instance, the accounts of the Naval Observatory, Hydrographic Office, and Nautical Almanac, which until recently were audited in this office, are now adjusted by the First Auditor, although there have been no changes in the relations of those offices to the naval service. The change in the adjustment of their accounts seems to rest mainly upon the fact that the money for their expenditures has recently been appropriated in the act for the legislative, executive, and judicial expenses of the Government, instead of in that making appropriations for the naval service, as formerly. I therefore recommend that the law defining the duties of the Fourth Auditor be given full operation, and that *all* accounts accruing in the Navy Department or relative thereto, whether pertaining to the civil or the naval service, be audited in this office.

WANT OF SYSTEM IN PROPERTY ACCOUNTABILITY.

The control of the accounting officers over the money appropriated for the naval service ceases on its expenditure, and they have no jurisdiction over the public property which has been procured by such expenditure.

Congress has endeavored to protect the public interests by enacting that expenditures shall not exceed specific appropriations; that money shall not be transferred from one appropriation to another; that unexpended balances at the close of a fiscal year and money received from sales of public property shall be returned to the general fund of the Treasury. These enactments may be easily defeated by the operations of the Bureaus of the Navy Department in transferring property from one to another. There are indications that the loss to the Government through the misapplication of public property equals that resulting from the improper disbursement of money. To correct this, so far as the Navy Department is concerned, the law should provide for a system of naval property accountability similar to that now provided for the Quartermaster's and Commissary Departments of the Army. The adjustment of the accounts should be imposed upon the accounting officers of the Treasury on the same considerations of independence and uniformity which gave them the supervision of the money accounts of the Navy Department.

It may be proper here to state that the three subjects above recited have been, and are now, under consideration by the Departments interested.

EXPENSES OF THE BOARD OF VISITORS TO ANNAPOLIS.

I find in the expenditures under the appropriation for the expenses of the Board of Visitors to the Naval Academy that apparently unnecessary expenses are incurred. I respectfully recommend that the allowance be fixed, as in the case of the Board of Visitors to the Military Academy by the act approved June 11, 1878 (Stats. at Large, vol. 20, page 110), viz, mileage at 8 cents per mile and \$5 per diem for expenses during each day of service at the Academy, thus securing uniformity of compensation.

EXPENDITURES FOR 1885.

The following table exhibits the appropriations and expenditures for the fiscal year ending June 30, 1885.

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.

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, for the fiscal year ending June 30, 1885.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Pay of the Navy		\$9, 100, 155 75	\$6, 832, 983 50	\$2, 267, 172 25	\$7, 249, 589 41		
Pay, miscellaneous	1885	339, 691 87	335, 993 42	3, 698 45	404, 739 24	\$75, 589 71	
Contingent, Navy	1885	57, 500 00	54, 165 74	3, 334 26	51, 960 50		
Pay, Marine Corps		878, 180 96	603, 094 89	275, 086 07	602, 994 72		
Contingent, Marine Corps	1885	25, 000 00	24, 999 61	39	24, 546 65	50 84	
Provisions, Marine Corps	1885	60, 000 00	56, 306 13	3, 693 87	55, 808 21		
Clothing, Marine Corps	1885	77, 000 00	76, 957 72	42 28	76, 676 90		
Fuel, Marine Corps	1885	18, 000 00	15, 169 27	2, 830 73	17, 133 84		
Military stores, Marine Corps	1885	9, 786 50	9, 185 74	600 76	7, 970 53		
Transportation and recruiting, Marine Corps	1885	10, 000 00	9, 967 20	32 80	11, 983 43	1, 983 43	
Repairs barracks, Marine Corps	1885	12, 250 00	10, 741 86	1, 508 14	11, 069 14		
Forage for horses, Marine Corps	1885	5, 400 00	3, 127 67	2, 272 33	2, 567 85		
Pay, professors and others, Naval Academy	1885	53, 559 00	50, 854 40	2, 704 60	50, 754 19		
Pay, watchmen and others, Naval Academy	1885	23, 044 00	22, 200 00	844 00	21, 805 17		
Pay, mechanics and others, Naval Academy	1885	14, 583 60	14, 195 00	388 60	14, 040 24		
Pay, steam employes and others, Naval Academy	1885	7, 669 50	7, 400 00	269 50	7, 209 18		
Repairs, Naval Academy	1885	21, 000 00	21, 000 00		20, 075 48		
Heating and lighting, Naval Academy	1885	17, 000 00	17, 000 00		16, 719 55		
Library, Naval Academy	1885	2, 000 00	2, 000 00		1, 274 47		
Stationery, Naval Academy	1885	2, 000 00	2, 000 00		1, 543 27		
Board of Visitors, Naval Academy	1885	1, 500 00	1, 500 00		1, 476 57		
Chemistry, Naval Academy	1885	2, 500 00	2, 500 00		1, 829 61		
Miscellaneous, Naval Academy	1885	34, 600 00	34, 600 00		31, 554 21		
Stores, Naval Academy	1885	800 00	800 00		800 00		
Materials, Naval Academy	1885	1, 000 00	1, 000 00		1, 000 00		
<i>Bureau of Navigation.</i>							
Navigation and navigation supplies	1885	87, 500 00	70, 543 72	16, 956 28	75, 177 93		
Contingent navigation	1885	3, 500 00	3, 069 41	430 59	3, 133 88		
Civil establishment, navigation	1885	5, 000 00	5, 000 00		4, 720 57		
Steel cruisers, navigation		30, 000 00	1, 510 40	28, 489 60	1, 440 17		
Velocity of Light		1, 004 90	148 13		147 63		\$856 77
Survey of the west coast of Mexico		11, 547 60	11, 392 10	155 50	11, 531 04		
Charts of the Amazon and Madeira Rivers		2, 927 11	462 00		386 70		2, 465 11
Compass-testing house		7, 000 00		7, 000 00			
Observation transit of Venus		10, 009 55	4, 175 80	5, 833 75	3, 920 00		
Charts of the Pacific coast of Mexico		11 49					11 49
<i>Bureau of Ordnance.</i>							
Ordnance and ordnance stores	1885	125, 000 00	117, 736 88	7, 263 12	122, 443 02		
Repairs, ordnance	1885	15, 000 00	9, 514 52	5, 485 48	9, 413 98		

Contingent, ordnance.....	1885	3,000 00	2,909 39	61	3,210 29	236 25
Civil establishment, ordnance.....	1885	5,000 00	4,996 53	3 47	4,942 58	
Steel rifle breech-loading guns.....	1885	41,632 50	40,902 99	729 51	39,746 83	
Torpedo corps.....	1885	50,000 00	43,837 13	6,162 87	39,174 56	
Steel cruisers.....	1885	500,000 00	308,306 32	191,693 68	393,127 44	
Breech-loading rifle cannon.....		80,000 00		80,000 00		
Testing American armor.....		25,000 00		25,000 00		
Wire-wound guns.....		4,000 00		4,000 00		
Testing Clark's defective turrets.....		9,538 50	2,112 79	7,425 71	12,061 44	
Ordnance material, proceeds of sales.....		5,452 82	2,809 24	2,643 58	2,867 04	
Sale of small arms.....		2,685 69	2,453 88	231 81	2,684 40	

Bureau of Equipment and Recruiting.

Equipment of vessels.....	1885	750,000 00	682,122 21	67,877 79	753,247 86	32,412 17
Transportation and recruiting, equipment and recruiting.....	1885	25,000 00	24,921 44	78 56	40,375 32	17,115 05
Contingent, equipment and recruiting.....	1885	10,000 00	9,983 00	17 00	13,586 02	3,418 65
Civil establishment, equipment and recruiting.....	1885	8,000 00	8,799 25	200 75	8,600 34	
Naval training station, Coaster's Harbor Island, R. I.....	1885	21,000 00	18,048 07	2,951 93	17,885 27	
Steel cruisers.....		78,600 00	59,541 89	19,058 11	58,089 69	

Bureau of Yards and Docks.

Maintenance, yards and docks.....	1885	200,000 00	192,980 70	7,019 30	192,185 25	
Contingent, yards and docks.....	1885	15,000 00	12,546 12	2,453 88	11,867 09	
Civil establishment, yards and docks.....	1885	24,000 00	24,000 00		23,420 94	
Naval Asylum, Philadelphia.....	1885	59,813 00	46,054 45	13,758 55	45,232 16	
Navy-yard, Brooklyn.....	1885	77,362 00	32,133 03	45,228 97	31,790 28	
Navy-yard, Mare Island.....	1885	250,000 00	186,141 18	63,858 82	185,978 71	
Repairs and preservation at navy-yards.....	1885	125,000 00	121,646 34	3,353 66	120,391 81	

Bureau of Medicine and Surgery.

Medical department.....	1885	40,000 00	19,349 58	20,650 42	28,637 81	
Naval hospital fund.....	1885	30,000 00	29,974 21	25 79	29,902 99	
Naval hospital fund (no limit).....		166,142 40	49,278 45	116,863 95	49,181 91	
Contingent, medicine and surgery.....	1885	25,000 00	16,710 22	8,289 78	16,641 90	
Repairs, medicine and surgery.....	1885	10,000 00	8,726 98	1,273 02	8,722 39	
Civil establishment, medicine and surgery.....	1885	20,000 00	19,577 33	422 67	19,700 75	

Bureau of Provisions and Clothing.

Provisions, Navy.....	1885	1,100,000 00	983,979 72	116,020 28	1,149,932 73	66,177 03
Contingent.....	1885	35,000 00	28,475 88	6,524 12	29,008 75	
Civil establishment.....	1885	6,000 00	6,000 00		5,816 62	
Clothing.....		711,155 87	148,461 65	562,694 22	182,450 85	
Small stores.....		240,214 47	73,304 02	166,910 45	77,232 07	

Bureau of Construction and Repair.

Completing U. S. S. Mohican.....		50,000 00	50,000 00		49,997 95	
Construction and repair.....	1885	1,000,000 00	972,847 86	27,152 12	979,657 96	
Civil establishment.....	1885	20,000 00	17,815 75	2,184 25	17,698 58	
Double-turreted monitors.....		201,880 26	174,600 19		174,162 75	27,280 07

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

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REPORT ON THE FINANCES.

Title of appropriation.	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Steel cruisers, construction and repair		\$1,037,019 84	\$740,918 57	\$296,101 27	\$736,602 89		
Steel cruisers, Act March 3, 1883	1883	13,646 96	12,693 58	953 38	11,709 07		
Care of monitors		5,000 00		5,000 00			
<i>Bureau of Steam Engineering.</i>							
Steam machinery	1885	920,000 00	801,782 42	118,217 58	835,910 50		
Contingent	1885	1,000 00		1,000 00			
Civil establishment	1885	10,000 00	9,002 48	997 52	8,946 41		
Steel cruisers, machinery		706,983 57	392,666 22	314,317 35	392,656 22		
Machinery double-barreled monitor.		465,378 99	233,631 28	231,747 71	233,631 28		
<i>Miscellaneous Appropriations.</i>							
Contingent, Navy	1884	8,471 02	5,552 66	2,918 36	5,285 69		
Pay, miscellaneous	1884	21,518 88	20,965 22	553 66	72,113 05	\$26,694 68	
Contingent, Marine Corps	1884	224 58	223 53	1 05	1,685 38	241 52	
Transportation and recruiting, Marine Corps	1884	735 51	234 50	501 01	665 97		
Provisions, Marine Corps	1884	1,688 51		1,688 51	10,557 69		
Clothing, Marine Corps	1884	2,132 09		2,132 09	600 15		
Fuel, Marine Corps	1884	13 45		13 45	3,570 30		
Military stores, Marine Corps	1884	705 35		705 35	527 81		
Forage for horses, Marine Corps	1884	2,599 55		2,599 55	304 36		
Repairs, barracks, Marine Corps	1884	4,500 00	4,240 94	259 06	4,445 33		
Pay, professors, Naval Academy	1884	977 25	76 08	901 17	81 88		
Pay, mechanics, Naval Academy	1884	45		45			
Pay, steam employes, Naval Academy	1884	95 74		95 74			
Repairs, Naval Academy	1884	24 69		24 69	2,741 63		
Chemistry, Naval Academy	1884	5 79		5 79	414 96		
Board of visitors, Naval Academy	1884	24 02		24 02	12 16		
Library, Naval Academy	1884	23		23	1,384 61		
Stationery, Naval Academy	1884				485 87		
Miscellaneous	1884				884 86		
Navigation	1884	25,097 55	20,478 10	4,619 45	14,519 26		
Contingent, navigation	1884	171 89	95 83	76 06	178 71		
Civil establishment, navigation	1884	45 18		45 18	49 26		
Ocean surveys, navigation	1884	2,893 09	756 39	2,136 70	61 30		
Ordnance	1884	6,909 88	6,831 99	77 89	6,942 48		
Repairs, ordnance	1884	1,434 66	1,371 51	63 15	2,180 31		
Steel rifled breech-loading guns	1884	52,581 00	24,343 24	28,238 36	8,808 20		
Civil establishment, ordnance	1884	5 24		5 24			
Torpedo corps	1884	4,310 51	3,096 08	1,214 43	7,784 22		
Torpedoes	1884	100,000 00		100,000 00			
Contingent, ordnance	1884	610 58	433 25	177 33	293 50		

Equipment of vessels.....	1884	7,155 59	3,868 24	3,287 35	10,066 89		
Transportation and recruiting, equipment and recruiting.....	1884	5,682 68	745 29	4,937 39	1,663 45		
Contingent, equipment and recruiting.....	1884	1,099 31	478 67	620 64	2,313 79		
Civil establishment, equipment and recruiting.....	1884	117 56		117 56	49 32		
Naval training station, Coaster's Harbor Island.....	1884	6,250 56	6,093 99	156 57	5,501 73		
Maintenance, yards and docks.....	1884	4,103 95	3,740 58	363 37	4,569 05		
Contingent, yards and docks.....	1884	8,762 77	6,174 19	2,588 58	6,174 21		
Civil establishment, yards and docks.....	1884	112 15	2 10	110 05	110 95		
Navy-yard, Washington.....	1884	5,421 27		5,421 27			
Repairs and preservation, navy-yards.....	1884	7,156 18	6,411 74	744 44	8,413 57		
Naval Asylum, Philadelphia.....	1884	12,858 08	10,830 54	2,027 54	10,863 70		
Closed navy-yards and stations.....	1884	39 59		39 59	95 30		
Navy-yard, Mare Island, Cal.....	1884	61,009 18	61,009 18		61,009 18		
Medical Department.....	1884	15,136 19	15,101 95	34 24	12,648 63		
Naval hospital fund.....	1884	58 77	45 00	13 77			
Contingent, medicine and surgery.....	1884	10,636 08	3,700 66	6,935 42	3,485 12		
Repairs, medicine and surgery.....	1884	553 52	2 81	550 71	207 02		
Civil establishment, medicine and surgery.....	1884	192 40	81 49	110 91	190 00		
Provisions, Navy.....	1884	100,017 49	99,564 41	453 08	53,460 90		
Contingent, provisions and clothing.....	1884	9,560 62	7,226 88	2,333 74	7,772 20		
Civil establishment, provisions and clothing.....	1884	26		26	83 60		
Construction and repair.....	1884	48,026 69	44,315 49	3,711 20	43,306 65		
Civil establishment, construction and repair.....	1884	2,995 06		2,995 06	221 90		
Steam machinery.....	1884	67,170 80	62,795 76	4,375 04	66,253 71		
Contingent, steam engineering.....	1884	494 25		494 25			
Civil establishment, steam engineering.....	1884	68 05		968 05	53 42		
Pay, miscellaneous.....	1883	51,233 60	51,233 60		4,318 49	4,746 95	
Contingent, Navy.....	1883	2,164 40	2,164 40		2,092 20		
Contingent, Marine Corps.....	1883	769 62	48 94		48 94		720 68
Provisions, Marine Corps.....	1883	1,878 25	961 41		965 16		916 84
Fuel, Marine Corps.....	1883	944 71	358 21		358 21		586 50
Transportation and recruiting, Marine Corps.....	1883	619 23	30 00				589 23
Repairs, barracks, Marine Corps.....	1883	1,155 65	1,155 65		1,201 60	45 95	
Clothing, Marine Corps.....	1883	3,641 61					3,641 61
Military stores, Marine Corps.....	1883	336 57					336 57
Forage for horses, Marine Corps.....	1883	2,063 03					2,063 03
Pay professors, Naval Academy.....	1883	320 50	152 78		152 78		167 72
Pay mechanics, Naval Academy.....	1883	18					18
Pay steam employes, Naval Academy.....	1883	100 85					100 85
Board of Visitors, Naval Academy.....	1883	8 25					8 25
Chemistry, Naval Academy.....	1883	43 52			423 38		43 52
Miscellaneous, Naval Academy.....	1883	25		25			
Navigation and navigation supplies.....	1883	25	25				
Contingent, navigation.....	1883	99 74	6 38		6 38		93 36
Copper plates, Hydrographic Office.....	1883	4,724 96	3,740 80	984 16	3,743 10		
Civil establishment, navigation.....	1883	1 98					1 98
Hydrographic work.....	1883	45					45
Naval Observatory.....	1883	3 08					3 08
Ordnance and ordnance stores.....	1883	5,147 16	4,969 61		4,969 61		177 55
Contingent, ordnance.....	1883	502 24	372 89		518 69		129 35
Civil establishment, ordnance.....	1883	4 36					4 36
Repairs, ordnance.....	1883	1,708 91					1,708 91

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, 1885.	Amount expended as shown by vouchers.	Amount overpa.d.	Amount carried to sur- plus fund.
Torpedo Corps.....	1883	\$1 39					\$1 39
Equipment of vessels.....	1883	949 44	\$949 44				
Contingent, equipment and recruiting.....	1883	60 47	60 47		\$60 07		
Civil establishment, equipment and recruiting.....	1883	35 85					55 85
Recruiting, equipment and recruiting.....	1883	7,239 62					7,239 62
Transportation of enlisted men, equipment and recruiting.....	1883	5,816 17					5,816 17
Maintenance, yards and docks.....	1883	304 45	13 32				291 13
Maintenance, yards and docks.....	1883	7 83		\$7 83			
Contingent, yards and docks.....	1883	623 35	618 95		618 95		4 40
Civil establishment, yards and docks.....	1883	21 86					21 86
Repairs and preservations, navy-yards.....	1883	11,101 00					11,101 00
Navy-yard, Brooklyn.....	1883	2 70					2 70
Navy-yard, Washington.....	1883	2,585 89					2,585 89
Navy-yard, Norfolk.....	1883	1 69					1 69
Navy-yard, Mare Island.....	1883	90					90
Naval training stations, Coaster's Harbor Island.....	1883	4 53					4 53
Naval Asylum, Philadelphia.....	1883	1,024 51					1,024 51
Medical department.....	1883	3,949 63					3,949 63
Contingent, medicine and surgery.....	1883	1,650 42	2,566 84		37 80		1,382 79
Civil establishment, medicine and surgery.....	1883	691 05					1,612 62
Repairs, medicine and surgery.....	1883	539 52					539 52
Naval hospital fund.....	1883	14 15					14 15
Naval laboratory.....	1883	622 57					622 57
Museum of hygiene.....	1883	9 14					9 14
Provisions, Navy.....	1883	60 80	60 80		39 80		
Civil establishment, provisions and clothing.....	1883	615 87					615 87
Contingent, provisions and clothing.....	1883	31,955 06					31,955 06
Construction and repair.....	1883	2,324 00	2,324 00		2,323 77		
Civil establishment, construction and repair.....	1883	2,069 07					2,069 07
Steam machinery.....	1883	2,219 58	572 32		572 32		1,647 26
Civil establishment, steam engineering.....	1883	584 16					1,584 16
Pay, miscellaneous.....	1882						
Contingent, Marine Corps.....	1882	2,614 67	2,527 48		1,976 70	\$1,976 70	87 19
Provisions, Marine Corps.....	1882						
Provisions, Navy.....	1882						
Construction and repair.....	1882				24 00	10 20	
Steam machinery.....	1882						
Contingent, Marine Corps.....	1881	51,091 51			2,573 93		51,091 51
Military stores, Marine Corps.....	1881	8,966 91	2,573 93				6,392 98
Forage for horses, Marine Corps.....	1881						
Contingent, Marine Corps.....	1880						
					2 03		2 03
					15 24		15 24
					25 43		25 43
					177 04		177 04

Pay, miscellaneous.....	1879	244 27				244 27
Allowance for reduction of wages prior to July 1, 1882.....		11 44	11 44		11 44	
Bounty, destruction of enemy's vessels, act July 7, 1884.....	143,644 47	87,209 63	56,434 84	79,368 29		
Bounty, destruction of enemy's vessels, prior to July 1, 1879.....	55 36	12 24	43 12	12 24		
Bounty, destruction of enemy's vessels, prior to July 1, 1881.....	29 64	29 64		24 63		
Bounty, destruction of enemy's vessels, prior to July 1, 1882.....	588 79	588 79		557 81		
Bounty, destruction of enemy's vessels, prior to July 1, 1877.....	49 20		49 20			
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, 1880.....	17 45		17 45			
Contingent, equipment and recruiting, 1879 and prior years.....	2 64		2 64			
Contingent, equipment and recruiting, 1882 and prior years.....	483 30	482 72	58	470 72		
Contingent, yards and docks, 1882 and prior years.....	548 80	548 80		548 80		
Contingent, Navy, 1882 and prior years.....	2,274 91	2,274 91		2,274 91		
Contingent, ordnance, 1882 and prior years.....	335 60	335 60		335 60		
Contingent, provisions and clothing, 1882 and prior years.....	929 78	899 58	30 20	899 58		
Contingent, medicine and surgery, 1882 and prior years.....	12 84	01	12 83	01		
Contingent, Marine Corps, 1881 and prior years.....	177 04		177 04			
Contingent, Marine Corps, 1882 and prior years.....	82 32	75 19	7 13	76 79		
Construction and repair, 1882 and prior years.....	1,505 54	993 37	512 17	921 37		
Construction and repair, act June 14, 1878.....	58,291 39	1,647 29	56,644 10	1,647 29		
Destruction of clothing and bedding for sanitary reasons.....	593 53	398 06		333 92		195 47
Enlistment bounty to seamen prior to July 1, 1877.....	33 35		33 35			
Enlistment bounty to seamen prior to July 1, 1878.....	100 00		100 00			
Enlistment bounty to seamen prior to July 1, 1879.....	75 00	66 67	8 33			
Enlistment bounty to seamen prior to July 1, 1880.....	6 63					6 63
Enlistment bounty to seamen prior to July 1, 1881.....	2,276 47	2,276 47		2,276 47		
Enlistment bounty to seamen prior to July 1, 1882.....	2,501 71	2,501 71		2,491 74		
Extra pay to officers and men who served in the Mexican war.....	122,639 81	122,639 81		124,450 33		
Expenses in connection with the Arctic Exploring Expedition.....	11,590 88	2,363 52	9,227 36	6,384 00		
Indemnity for lost clothing.....	8,986 54	8,986 54		9,812 87		
Indemnity for lost clothing prior to July 1, 1876.....	120 00		120 00			
Indemnity for lost clothing prior to July 1, 1877.....	60 00		60 00			
Indemnity for lost clothing prior to July 1, 1878.....	40 00		40 00			
Indemnity for lost clothing prior to July 1, 1881.....	360 00	360 00		360 00		
Indemnity for lost clothing prior to July 1, 1882.....	2,205 01	2,205 01		2,125 84		
Forage for horses, Marine Corps, 1882 and prior years.....	60 40					60 40
Mileage, Navy (Graham decision), act March 3, 1885.....	209,808 86	208,857 66	951 20	208,857 66		
Maintenance, yards and docks, 1882 and prior years.....	53 76	52 80	96	52 80		
Naval station and coaling depot, Port Royal, S. C.....	19,500 00	469 42	19,030 58	733 09		
Naval station and coaling depot, Isthmus of Panama.....	200,000 00					200,000 00
Navy-Yards Commission.....	3,855 67	3,788 81		3,726 75		66 86
New propeller, United States steamer Alarm.....	1,259 91					1,259 91
Prize money to captors.....	549,804 79	60,937 94	488,866 85	60,917 21		
Payment to Harlan & Hollingsworth Company for use of ship-yard and care of monitor Amphitrite.....	67,987 00		67,987 00			
Payment to William Cramp & Sons, for use of ship-yard and care of monitor Terror.....	75,790 00	70,000 00		70,000 00		5,790 00
Payment to John Roach, for use of ship-yard and care of monitor Puritan.....	69,201 00		69,201 00			
Payment to W. H. Jaques.....	180 00	180 00		180 00		
Payment to officers and crew, Kearsarge.....	1,639 30					1,639 30
Payment to W. P. Wood, for services in detecting fraud.....	2,000 00	2,000 00		2,000 00		
Payment to owners of schooner Druid, for damages by collision.....	11,519 88		11,519 88			

APPROPRIATIONS and EXPENDITURES of the UNITED STATES NAVY, &c.—Continued.

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REPORT ON THE FINANCES.

Title of appropriation	Year.	Amount appropriated.	Amount drawn out by warrant.	Balance in hand June 30, 1885.	Amount expended as shown by vouchers.	Amount overpaid.	Amount carried to surplus fund.
Payment to owners of a Japanese junk, for damages by collision.....		\$1, 973 84		\$1, 973 84			
Payment to Messageries Maritimes Steamship Co., for damages by collision.....		744 20		744 20			
Payment to Potomac Steamboat Co., for damages by collision.....		470 70	\$439 70		\$439 70		\$31 00
Preservation Chevalier de Turnay monument.....		800 00					800 00
Provisions, Navy, 1879 and prior years.....		27 30		27 30			
Provisions, Navy, 1881 and prior years.....		48 40	48 40		48 40		
Provisions, Navy, 1882 and prior years.....		609 84	609 84		598 74		
Provisions, Marine Corps, 1882 and prior years.....		890 23					890 23
Pay, miscellaneous, 1882 and prior years.....		6, 979 34	6, 373 42	36 48	6, 017 38		569 44
Pay, Navy, prior to July 1, 1878.....		369 66		369 66			
Pay, Navy, prior to July 1, 1879.....		5 43		5 43			
Pay, Navy, prior to July 1, 1882.....		12, 414 80	12, 090 19	324 61	11, 759 35		
Pay, Marine Corps, prior to July 1, 1879.....		23 20		23 20			
Pay, Marine Corps, prior to July 1, 1882.....		1, 183 21	1, 183 21		915 43		
Payment Japanese award.....		39, 823 44	6, 187 81	33, 635 63	1, 619 23		
Removal and burial of remains of Lieutenant-Commander George W. DeLong and companions.....		23, 195 79	7, 413 20	15, 782 59	7, 650 02		
Relief of Lady Franklin Bay Expedition to the Arctic regions.....		66, 312 60	66, 312 60		67, 007 59		
Reward for rescue of Lady Franklin Bay Expedition to the Arctic regions.....		25, 000 00		25, 000 00			
Relief of Madison R. Calvert.....		501 00	501 00		501 00		
Relief of heirs of Langley B. Culley.....		2, 300 00	2, 300 00		2, 300 00		
Relief of legal representatives of John G. Tod.....		12, 500 00	12, 500 00		12, 500 00		
Relief act, children of O. H. Berryman and others.....		12, 367 84		12, 367 84			
Relief of officers and crew of United States steamer Rodgers.....		215 00	215 00		215 00		
Reward for services to officers and crew of United States steamer Rodgers.....		1, 251 90		1, 251 90			
Repairs, barracks, Marine Corps, 1882 and prior years.....		1, 328 35					1, 328 35
Search for steamer Jeannette.....		19, 893 06	19, 893 06		29, 078 89	\$2, 849 39	
Steam machinery, act June 14, 1878.....		21, 731 68		21, 731 68			
Transportation and recruiting, 1882 and prior years.....		401 98		5 00			396 98
Navy pension fund.....		420, 000 00	59, 813 00	360, 187 00			
Marine barracks, Naval Academy.....		1, 421 87	1, 421 87		1, 421 87		
Total.....		23, 337, 298 20	16, 329, 311 94	6, 625, 263 38	17, 154, 998 79	233, 768 26	382, 722 88

EXPENDITURES EXCEEDING APPROPRIATIONS.

The foregoing table shows instances in which expenditures have exceeded appropriations for the fiscal year. These cases often arise in the expenditure by the bureaus of the whole sum appropriated, unmindful of the fact that paymasters of ships abroad must necessarily have expended money under the same head. Section 3679 Revised Statutes would be better observed if the act making certain appropriations provided that a percentage should be available only to meet expenditures of ships in commission.

BALANCES AND LIABILITIES UNDER PAY OF NAVY AND MARINE CORPS.

The following table shows the balances available on June 30 under "Pay," and also the ascertained liabilities under same appropriations. The most of this has been liquidated since the close of the fiscal year, although there remains a considerable sum due and unpaid to officers and men, which will further diminish the balances of the appropriations shown as available:

STATEMENT of APPROPRIATIONS "PAY of the NAVY" and "PAY of the MARINE CORPS."

PAY OF THE NAVY.

Balance in hands of disbursing officers June 30, 1885	\$125,374 33
Balance in Treasury, as shown by ledger	2,267,172 25
Total balance	2,392,546 58
The liabilities June 30, 1885, were as follows:	
Amount due and unpaid officers and men	\$995,211 25
Amount due Naval Hospital fund	16,685 50
Amount due clothing, Navy	36,771 16
Amount due small-store fund	15,539 96
Amount due general account of advances	751,958 47
Total liability	1,816,166 34
Available balance June 30, 1885	576,380 24

PAY OF THE MARINE CORPS.

Balance in hands of disbursing officers June 30, 1885	44,636 25
Balance in Treasury as shown by ledger	275,086 07
Total balance	319,722 32
The liabilities June 30, 1885, were as follows:	
Amount due and unpaid officers and men	\$63,413 46
Amount due general account of advances	38,343 92
Total liability	101,757 38
Available balance June 30, 1885	217,964 94

EXCHANGE.

Bills of exchange were sold by the pay officers of the Department of the Navy during the year to the amount of \$1,798,779.22. Of this sum \$1,525,812.05 was drawn on the Navy agents, London, and \$272,967.17 on the Secretary of the Navy.

The following tables show these transactions in detail:

DRAFTS DRAWN on the NAVY AGENTS, LONDON, ENGLAND, for the fiscal year ending June 30, 1885.

	Amount.	Amount.	Amount received.	Loss.	Gain.
	£ s. d.				
Alexandria, Egypt	5,000	\$24,332 50	\$24,438 63		\$106 13
Auckland, New Zealand	1,500	7,299 75	7,299 75		
Banana, Congo River, Africa	783	3,810 47	3,810 47		
Cape Town, South Africa	2,000	9,733 00	9,733 00		
Colombo, Ceylon	700	3,406 55	3,217 20	\$189 35	
Fayal, Azores	286	1,391 82	1,391 82		
Foochow, China	4,536	22,074 44	21,699 73	374 71	
Funchal, Madeira	2,000	9,733 00	9,635 67	97 33	
Gibraltar, Spain	16,275	79,202 29	79,202 29		
Hong-Kong, China	34,300	166,920 95	163,933 18	3,268 32	280 55
Leghorn, Italy	3,000	14,599 50	14,637 12		37 62
Lisbon, Portugal	33,115	161,154 15	162,620 69		1,466 54
Malta	4,000	19,466 00	19,393 00		73 00
Montevideo, Uruguay	32,000	155,728 00	155,791 39	334 17	397 56
Nagasaki, Japan	29,090	141,566 48	138,912 30	2,744 65	91 07
Naples, Italy	800	3,893 20	3,867 72	25 48	
Newchwang, China	500	2,435 25	2,362 20	71 05	
Nice, France	32,376 2 9	157,558 47	157,405 81	182 53	29 87
Payta, Peru	366 8 4	1,783 17	1,783 17		
Plymouth, England	3,000	14,599 50	14,581 25	18 25	
Port Royal, Jamaica	141	686 18	686 18		
Port Said, Egypt	1,500	7,299 75	7,299 75		
Shanghai, China	64,573 19 2	314,249 17	309,974 66	4,827 22	552 71
Singapore	4,000	19,466 00	18,666 64	799 36	
Smyrna, Turkey	2,000	9,733 00	9,732 99	01	
Southampton, England	12,000	58,398 00	58,398 00		
Saint Paul de Loanda, Lower Guinea, West Africa	688	3,348 15	3,348 15		
Suva, Fiji	200	973 30	973 30		
Sydney, Australia	5,000	24,332 50	24,332 50		
Tahiti, Society Islands	128 5 0	624 13	624 13		
Trieste, Austria	3,000	14,599 50	14,509 74	89 76	
Valparaiso, Chili	5,075	24,697 48	24,061 66		264 18
Yokohama, Japan	9,400	46,718 40	45,180 89	1,558 63	21 12
Total	313,533 15 3	1,525,812 05	1,514,405 58	14,653 82	3,247 35

DRAFTS DRAWN on the SECRETARY of the NAVY, for the fiscal year ending June 30, 1885.

	Amount.	Amount received.	Loss.	Gain.
Acapulco, Mexico	\$8,270 46	\$8,270 46		
Aspinwall, United States of Colombia	24,682 50	24,682 50		
Callao, Peru	138,241 25	136,641 25	\$1,700 00	\$100 00
Coquimbo, Chili	7,500 00	7,500 00		
Corinto, Nicaragua	4,709 82	4,709 82		
Granada, Nicaragua	1,700 00	1,687 76	12 24	
Greytown, Nicaragua	1,614 44	1,624 94		10 50
Montevideo, Uruguay	2,000 00	1,988 00	12 00	
Panama, United States of Colombia	47,000 00	45,393 50	1,606 50	
Payta, Peru	1,800 00	1,800 00		
Punta Arenas, Costa Rica	3,098 70	3,098 70		
Rio de Janeiro, Brazil	1,000 00	993 42	6 58	
St. John's, Newfoundland	1,000 00	985 00	15 00	
St. Thomas, West Indies	5,000 00	5,000 00		
Valparaiso, Chili	25,350 00	25,350 00		
Total	272,967 17	269,725 35	3,352 32	110 50

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, 1885.

	Amount.	Amount received.	Loss.	Gain.
London	\$1,525,812 05	\$1,514,405 58	\$14,653 82	\$3,247 35
United States	272,967 17	269,725 35	3,352 32	110 50
Total	1,798,779 22	1,784,130 93	18,006 14	3,357 85

EXCHANGE SOLD in 1885, 1884, 1883, 1882, 1881, and 1880.

Drawn on—	Year.	Amount.	Loss.	Gain.
United States	1885	\$272,967 17	\$3,352 32	\$110 50
London	1885	1,525,812 05	14,653 82	3,247 35
Total		1,798,779 22	18,006 14	3,357 85
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	102 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

SPECIAL FISCAL AGENTS AT LONDON.

The account of Seligman Bros. was closed in April, 1885, and has been satisfactorily settled. Their commission of 1 per cent. on disbursements since July 1, 1884, amounted to \$14,577.75. Their payments of 4 per cent. interest on daily balances in favor of the Government amounted to \$2,028.82, and the payments to them of 5 per cent. interest on advances to the Government amounted to \$3,156.56, a net loss of \$1,127.74. The gain in the purchase of exchange for the transmission of money from New York to London was \$11,740.93.

The account of Brown, Shipley & Co. was opened April 24, 1885. They receive a commission of one-half of one per cent. on disbursements. On daily balances in their hands they pay the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the rate charged by the Bank of England. Under this arrangement the rate of interest allowed on balances due the Government has been as follows: April 24 to May 6, $2\frac{1}{2}$ per cent.; May 7 to 13, 2 per cent.; May 14 to 27, $1\frac{1}{2}$ per cent.; May 28 to June 30, 1 per cent. The amount paid was \$874.94. Their commissions amounted to \$1,434.88, and the net loss in the transfer of funds from New York to London was \$941.06. This loss on exchange was caused by the purchase of sight drafts (rendered necessary by the opening of the account) upon less

favorable terms than are obtained by the usual purchase of sixty-day bills.

The contract with Brown, Shipley & Co. is more favorable to the Government than that with Seligman Bros. The commissions paid them are only one-half as great as was paid to their predecessors, and while the high rate of 5 per cent. interest which was paid to Seligman Bros. was an incentive to them to make unnecessary advances to the Government, the low rate of 1 per cent. at present at which Brown, Shipley & Co. can secure money from the Government is an incentive to them to carry a considerable sum of public money for which we have no immediate use.

This gain in the interest account, however, is to be considered in connection with the question of security to the principal. The bond of Brown, Shipley & Co. is for the sum of \$200,000. Since their account was opened the smallest amount of public money in their hands, was \$180,001.43; the largest sum was \$559,626.37. The average daily balance from April 24 to June 30, 1885, was \$361,532.28, and the account closed June 30 with \$536,754.28 in favor of the United States. There are no apparent exigencies of the naval service which require so large amounts to be kept on deposit with the fiscal agents, and I respectfully suggest that the amount of their bond should for the present be the limit of advances to them.

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.

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.							
1884.											
July	255	\$1,733,041 85	7	\$29,421 79	224	427	82	18	163	3	90
August	221	1,852,261 25	25	107,869 36	172	347	100	24	165	4	81
September	218	1,177,026 29	30	27,437 69	121	336	107	22	300	0	55
October	268	2,857,936 44	57	1,404,530 20	181	306	124	23	368	1	105
November	201	2,252,222 36	20	429,358 83	131	320	145	16	140	3	71
December	211	1,273,292 70	15	15,017 56	152	351	155	22	213	3	78
1885.											
January	309	1,152,835 85	29	617,484 78	159	373	316	31	279	3	67
February	486	1,638,912 02	29	105,233 32	159	548	200	25	305	6	64
March	739	3,161,894 58	55	1,855,270 10	182	671	400	41	326	4	73
April	771	2,147,672 82	4	524,573 72	158	1,176	300	39	260	2	76
May	534	2,487,458 45	50	1,132,080 35	181	467	205	37	241	2	74
June	335	1,324,094 67	54	334,889 66	198	669	120	43	169	6	80
Total	4,548	23,058,649 28	375	6,583,167 36	2,018	5,991	2,254	341	2,929	37	914

PAYMASTER'S AND MARINE ACCOUNTS.

	Accounts received.	Accounts settled.	Letters received.	Letters written.	Cash vouchers.	Cash dis- bursements.
1884.						
July	20	26	130	79	762	\$655,937 20
August	46	29	144	123	1,349	1,350,120 30
September	17	17	103	105	317	500,232 24
October	25	28	128	110	486	672,563 10
November	48	29	124	105	629	524,684 53
December	24	24	130	100	388	1,021,263 96
1885.						
January	21	25	107	76	1,119	1,365,088 25
February	37	25	114	110	569	410,036 87
March	22	41	110	110	1,571	1,773,865 45
April	25	35	129	173	796	792,192 23
May	36	38	108	120	1,208	1,025,371 49
June	27	41	128	135	953	1,612,501 27
Total	348	358	1,455	1,346	10,202	11,730,856 89

Accounts on hand July 1, 1884..... 61
Accounts on hand July 1, 1885..... 51

NAVY PAY AND ALLOTMENT DIVISION.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1884.					
July	7	4	266	308	\$27,445 91
August	11	13	250	242	86,514 60
September	19	8	274	251	96,224 81
October	23	31	320	300	232,738 79
November	10	5	268	275	10,027 63
December	28	22	254	201	469,633 06
1885.					
January	31	14	262	260	31,697 63
February	14	6	176	169	434,291 82
March	24	24	226	252	536,320 28
April	23	21	238	235	3,104,437 85
May	21	18	244	233	3,029,622 68
June	30	79	323	306	2,587,772 69
Total	241	245	3,101	3,032	10,646,727 75

ALLOTMENT ACCOUNTS.

Date.	Allotments registered.	Allotments discontinued.	Date.	Allotments registered.	Allotments discontinued.
1884.			1885.		
July	116	187	January	109	102
August	98	131	February	110	65
September	60	85	March	53	74
October	98	230	April	74	93
November	149	90	May	255	66
December	86	71	June	85	93
Total			Total		
			1,293		1,287

AMOUNTS PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING FISCAL YEAR 1885.

New York	\$180,587 63
Washington	105,567 00
Boston	89,128 00
Philadelphia	80,313 00
Norfolk	28,965 25
Baltimore	22,838 00
San Francisco	19,765 00
	<u>527,163 88</u>

Number of accounts on hand July 1, 1884	625
Number of accounts on hand June 30, 1885	153
Number of accounts on hand July 1, 1884, dropped from this table as not properly classed with accounts ready for settlement	438
Number of vouchers examined	20,989
Number of foreign travel accounts revised preliminary to approval of Secretary of Navy	193

NAVY PENSION DIVISION.

Date.	Accounts received.	Accounts settled.	Letters received.	Letters written.	Amount involved.
1884.					
July	8	2	79	194	\$56 43
August	7	11	62	58	91,159 81
September	10	5	126	117	39,369 00
October	9	8	125	167	85,502 90
November	8	5	78	91	27,532 22
December	6	6	79	79	54,226 66
1885.					
January	7	7	56	72	65,543 60
February	13	7	100	107	25,982 11
March	8	11	90	77	114,585 92
April	5	7	183	195	65,691 14
May	10	11	114	111	89,167 93
June	12	12	141	147	84,182 32
Total	103	92	1,233	1,325	743,000 04

Number of accounts on hand June 30, 1884	19
Number of accounts on hand June 30, 1885	30
Navy pension vouchers examined and entered upon the pension-roll	15,255

The sum of \$1,061.27, included in the foregoing, was the entire amount paid for Navy arrears of pensions during the fiscal year ending June 30, 1885, under acts January 25 and March 4, 1879.

Of the settled accounts reported, twenty-four, amounting to \$974.98, were allowed under section 4718 Revised Statutes, reimbursing those who paid the expenses of deceased pensioners during their last illness and burial.

NUMBER of NAVAL PENSIONERS and the AMOUNT DISBURSED during the fiscal year ending June 30, 1885.

Pension agencies.	Navy invalided pensioners.	Navy widow pensioners.	Dependent relatives.	Minors.	Total.	Disbursement for the year ending June 30, 1885.
Boston, Mass.	874	329	192	19	1,414	\$237,149 63
Chicago, Ill.	380	144	65	13	602	135,411 70
New York City, N. Y.	634	344	142	13	1,133	140,738 93
Philadelphia, Pa.	516	230	98	17	861	129,694 71
San Francisco, Cal.	92	16	3	4	115	14,882 56
Washington, D. C.	574	382	104	37	1,097	204,948 22
Total	3,070	1,445	604	103	5,222	862,825 75

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.
1884.										
July	651	622	29	11	18	\$415 15	2 195	2 181	1, 480	1, 921
August	796	805	20	4	16	223 06	2 207	2 044	998	998
September	1, 049	755	659	448	15	21, 735 16	2 635	2 149	1, 213	1, 213
October	1, 729	674	693	844	15	39, 325 94	3 392	2 127	1, 324	1, 324
November	721	522	228	217	11	7, 018 80	2 118	1, 803	706	706
December	608	400	175	164	11	3, 347 48	2 318	1, 774	1, 096	1, 096
1885.										
January	460	398	117	103	14	2, 993 17	2 166	1, 847	1, 188	1, 630
February	383	349	109	104	5	3, 368 42	2 035	1, 980	1, 419	1, 872
March	327	323	85	73	12	14, 297 24	2 207	2, 371	2, 069	2, 937
April	266	224	67	60	7	43, 371 73	2 127	2, 865	2, 649	3, 439
May	208	172	31	30	1	897 30	1 931	2 016	1, 994	4, 807
June	229	189	41	39	2	3, 159 23	2 077	2 480	1, 981	3, 292
Total	7, 427	5, 433	2, 254	2, 097	127	140, 152 68	27, 408	25, 637	18, 117	25, 035

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 the care of the files; keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payment of salaries to employés.

GENERAL CLAIM DIVISION.

Date.	Claims—			Amount involved.	Letters—		Number of reports on applications for—		
	Received.	Settled.	Rejected.		Received.	Written.	Pensions.	Bounty land.	Admission to asylum.
1884.									
July	174	110	26	\$28, 145 61	845	641	98	.....	2
August	287	141	67	27, 466 55	783	470	103	.....	.....
September	309	154	49	12, 979 89	962	585	144	.....	.....
October	157	158	34	26, 359 14	909	570	149	.....	1
November	199	195	40	46, 498 50	796	490	83	.....	.....
December	160	203	36	66, 599 77	1, 095	643	187	.....	.....
1885.									
January	209	172	38	45, 935 22	1, 122	670	162	.....	1
February	225	262	35	111, 448 72	1, 003	697	120	.....	.....
March	276	246	59	70, 766 10	1, 272	938	159	.....	1
April	192	179	30	42, 345 14	1, 153	862	174	.....	.....
May	197	152	40	37, 501 53	1, 076	913	111	.....	2
June	238	388	64	36, 031 85	1, 065	1, 034	189	.....	1
	2, 623	2, 360	518	552, 078 52	12, 081	8, 513	1, 709	.....	8

Claims remaining on hand June 30, 1884 1, 409
 Claims remaining on hand June 30, 1885 1, 156

CLAIMS UNDER EXHAUSTED APPROPRIATIONS.

In submitting the report of the business transacted in the general claims division, attention is invited to the following subjects, which seem to merit some consideration.

A number of claims are presented every year by enlisted men of the Navy and Marine Corps, and by the heirs of those who die in the service for balances due them from appropriations that have been exhausted or turned into the Treasury; on account of pay accruing prior to July 1, 1874; enlistment bounties; clothing lost on vessels wrecked, or otherwise destroyed, prior to July 1, 1882; and travel pay from place of discharge to place of enlistment. All such claims, after having been adjusted by the accounting officers, are reported to Congress at each session, in order that the money for their payment may be appropriated. That course necessarily involves delay, and it frequently happens that claimants are compelled to wait a year or more after their claims have been settled before they receive their money. The amounts due in these cases are usually small, rarely exceeding \$100, and as the claimants are generally poor and needy, it is very probable that Congress would, upon being advised of the facts, be willing to make an appropriation from which the claimants could be paid as soon as their accounts are settled. It is of course impracticable to estimate accurately the amount required, but judging by the number of claims of these classes now on hand, and by the rate they usually reach the office, it is safe to say that \$10,000 will be sufficient to pay all now on file, or that may be presented during the coming year. If the appropriation be made, it should be with a proviso that none of the money shall be used for longevity claims. Those do not possess the merit of the classes for which the money is required, and as a portion of the amount due in some of the longevity class accrued prior to July 1, 1874, if paid from the special appropriation they would absorb it at once.

An item of \$2,000 was inserted in the Navy appropriation act of February 14, 1879 (20 Stats., 285), to pay for clothing and bedding of officers and others in the Navy and Marine Corps destroyed to prevent the spread of disease. That amount has been exhausted, and as Congress has recognized the right of officers and men to compensation for the loss of their personal effects under such circumstances, it is assumed that there will be no objection to the appropriation of a like sum for that purpose at the coming session. It would be a hardship, especially in the case of the enlisted men, to compel them to await the action of Congress after their claims have been adjusted, as they are obliged to replace the articles destroyed at their own expense.

The accounting officers are, by section 290, Revised Statutes, authorized, with the approval of the Secretary of the Navy, to allow to officers of the Navy and Marine Corps a sum equal to one month's sea-pay for clothing lost on vessels that may be sunk or destroyed but no provision is made for the payment of claims arising under the statute. The consequence is that they must be reported to Congress for an appropriation. It is probable that all claims of this character originating prior to July, 1882, have been paid, and in order to prevent delay in payment of such as may hereafter arise it is suggested that section 3689 of the Revised Statutes be amended so that the permanent annual appropriation therein made, under Navy Department, for the payment of indemnity to seamen and marines for lost clothing, may apply to officers of the Navy and Marine Corps.

CREDITORS CLAIMING AS ADMINISTRATORS.

Claims are occasionally presented to this office by persons who, as creditors, have taken out letters of administration of the estates of deceased seamen, or in some instances by public administrators in the interest of the creditor. The only evidence of domicile is the fact that the sailor may once have made a claim giving his residence within the jurisdiction, and the only proof of death required by many probate courts is the presumption arising from absence from the pretended place of residence during a statutory period; and as the seaman's home may be anywhere rather than in the place where the debt was contracted, the man may be alive; or in the cases where the death is absolutely proven—even if citation is had—notice would fail in reaching his heirs. Letters being issued, the recipient becomes administrator as to *all* that may be due the deceased, which amount often exceeds largely the sum of the indebtedness and costs of court; but the administrator claims the full amount due the estate by the United States. It seems to me that the proper place for any balance that may remain due the heirs of the deceased after the debt is paid is in the United States Treasury. They certainly would first make inquiry there, and they should not be compelled to pursue the administrator or his bondsmen into the State courts.

I therefore suggest that an act be passed providing that in such cases of administration by creditors they shall be paid only to the extent of the proven debt and costs, sworn to before a United States commissioner.

I have the honor to be, sir, your obedient servant,

C. M. SHELLEY,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.



REPORT OF THE FIFTH AUDITOR.



REPORT OF THE FIFTH AUDITOR OF THE TREASURY.

TREASURY DEPARTMENT,
FIFTH AUDITOR'S OFFICE,
Washington, October 28, 1885.

SIR: The tabular statements showing the results of adjustments of accounts in this office for the fiscal year ended June 30, 1885, are herewith presented. The total number of accounts adjusted was 13,450, involving the sum in footings of \$1,016,829,680.66, and the examination of 324,748 vouchers. The number of reports copied was 6,371, letters written 27,777, and coupon books of internal revenue stamps to the number of 28,733 were scheduled and counted. The officers generally, and consular officers particularly, have been unusually prompt in rendering accounts, and this has enabled the office to make adjustments more complete than they have formerly been at the close of the fiscal year.

DIPLOMATIC AND CONSULAR DIVISION.

Diplomatic service.—The accounts adjusted for this service (Table A) show the following expenses:

Salaries of ministers and chargés d'affaires.....	\$309,466 96
Salaries of chargés d'affaires <i>ad interim</i>	17,716 01
Salaries of secretaries of legations, interpreters, and legation clerks.....	39,750 47
Contingent expenses, foreign missions	71,322 56
Loss on bills of exchange.....	1,990 66
Total.....	440,246 66

Passport fees received and accounted for	3,834 70
------------------------------------------------	----------

Consular service.—Accounts have been adjusted showing expenses for this service and official fees collected, as follows (Tables B, C, D, E, and F):

Salaries, consular service.....	\$425,411 31
Salaries, consular officers not citizens	5,857 09
Loss on bills of exchange (salaries and contingencies)	3,627 58
Pay of consular officers for services to American vessels and seamen	15,511 73
Compensation from fees (sections 1703, 1730, and 1733, R. S.)	189,626 83
Office rent and clerk hire (section 1732, R. S.)	6,195 91
Contingent expenses, United States consulates	139,791 94
Allowance for clerks at consulates	50,471 89
Expenses of prisons for American convicts	7,888 95
Salaries, interpreters to consulates in China, Japan, and Siam.....	10,197 34
Salaries, marshals for consular courts	6,749 09
Expenses of interpreters, guards, &c., in Turkish dominions.....	2,962 20
Shipping and discharging seamen.....	5,891 24

	870,183 10
Consular fees received for official services.....	791,345 43

Excess of expenditures over receipts.....	78,837 67
	431

The items "compensation from fees," \$189,626.83, and "office rent and clerk hire," \$6,195.91, being paid from fees, and the fees not being covered into the Treasury, neither they nor the fees so applied will appear in the Treasury statement of receipts and expenditures.

By the act of June 26, 1884, those consular officers who had been compensated by fees were in future to be paid from the Treasury a sum equal to the fees to which they would have been entitled had there been no change in regard to the collections from American vessels. The amount paid from the Treasury during the year under that provision has been \$15,511.73, as stated above. The services performed for vessels by salaried consular officers do not enter into any account, as the effect of the new law with reference to them is merely to deprive the Treasury of the fees.

Consular fees.—The fees for the fiscal year amounted to \$791,345.43, and were derived from the following sources:

Certificates to invoices	\$699,852 00
Landing certificates	34,952 00
Other fees	56,541 43

For the year 1884 they were reported at \$895,780.27, and were increased by subsequent adjustments to \$908,932.32, showing a falling off for the year 1885 of \$117,556.89, explained in part thus:

The receipts of fees for services to American vessels in 1884 were \$91,031.86. This class of fees was abolished by the act of June 26, 1884, but some consular officers did not get notice of the passage of the act until after making collections, now included in "other fees" above, of which the sum of \$1,179.07 has been refunded. There has also been a diminution of fees for certifying invoices amounting to \$58,937, showing a less number of shipments. The two items amount to \$149,968.86. An increase of fees from other sources amounts in the aggregate to \$34,260.80, which, deducted from the latter, leaves \$115,708.06, substantially accounting for the deficiency.

Relief of seamen.—As shown in Tables G and H, accounts for relief and extra and arrears of wages of seamen were adjusted as follows:

Board and lodging	\$9,446 78	
Clothing	7,054 71	
Medical aid	5,312 69	
Passage to United States (paid at Treasury)	7,364 84	
Other expenses (inclusive of loss by exchange, \$326.11)	5,192 90	
		\$34,351 92
Extra wages collected	6,577 68	
Arrears of wages collected	66,469 18	
		73,046 86
Extra and arrears of wages paid to seamen	58,988 36	
		14,058 50
Excess of relief over wages not paid in money to seamen		20,293 42

The increase in the arrears of wages and the diminution in the extra wages as compared with previous years are due to the new shipping act abolishing the collection of the two months' extra wages for the Government, and otherwise relieving the matter of discharge of American seamen in foreign ports of certain restrictions for its discouragement. The extra wages, when required, now belong to the seamen.

The report for the year 1884 stated the relief at \$30,723.15. This was augmented to \$34,167.21 by accounts afterward received. The total for 1885, \$34,351.92, includes the amount paid for supplies to seamen who were *not destitute*, from their own wages. The amount so paid will nearly cover the balance of extra and arrears of wages not paid in money to

seamen, as shown above, namely, \$14,058.50. The seamen who were supported from their own money are not included in the number, 1,173, given in the table as relieved, but only those who were *destitute*. So the balance, \$20,293.42, stated as "excess of relief over wages" may be said to represent about the actual cost to the Government of the relief of *destitute* American seamen for the year. Of the number relieved 650 were shipwrecked and 120 were deserters, leaving 403 who were discharged regularly or left behind by their vessels. The accounts show that 205 received medical aid.

The first year's trial of the new shipping act shows very little or no increase in the number of seamen requiring relief. The additional accounts adjusted after the report for 1884 was made will increase the number of seamen relieved for that year to almost what is stated for 1885. The increased rate under the new act for passage of seamen to the United States has only increased the actual average cost over that for 1884 about 10 per cent.

Other expenses of the foreign service.—During the year other accounts relating to the foreign service have been adjusted as follows:

Joint Commission for the Settlement of Claims between the United States and the French Republic	\$3,566 33
Payment of awards by the French and American Claims Commission	593,713 00
Salaries and expenses, Court of Commissioners of Alabama Claims	90,222 67
Payment of judgments, Court of Alabama Claims	3,326,536 49
Commission to Central and South America	38,670 14
International Bureau of Weights and Measures, 1885	2,027 27
International Bimetallic Commission	1,330 00
Scientific Commission of Electricians at Philadelphia, Pa	3,283 90
Conference of the Red Cross Association at Geneva	1,602 63
Transporting remains of ministers and consuls to their homes for interment	506 52
Buildings and grounds for legation in China, 1885	3,000 00
Rent of court-house and jail in Japan, 1885	3,400 00
Repairing monument in Bogota to Benjamin A. Bidlack	515 00
Extending commerce of the United States in the Congo Valley	11,856 57
Refunding penalties or charges erroneously exacted	1,179 07
Rescuing shipwrecked American seamen, 1885	135 49
Bringing home criminals, 1885	961 64
Foreign hospital at Panama, 1885	300 00
Duplicates of certain French and American medals	62 38
Allowance to widows or heirs of diplomatic or consular officers who die abroad, 1885	164 84
Annual expenses of Cape Spartel light, coast of Morocco, 1885	289 50
Loss on bills of exchange, 1885	129 04
Relief of J. T. Pickett	1,375 00
Relief of Mrs. Jane Venable, widow of William E. Venable	5,636 87
Payment to Louise R. S. Wing, widow of El Rumsey Wing, late minister to Ecuador	4,504 07
Payment to Louise F. Hunt, widow of William H. Hunt, late minister to Russia	8,750 00
Allowance for consular clerks, 1882, reimbursement to J. S. Potter, act July 7, 1854	1,440 00
Reimbursement to Thomas B. Van Buren for relief of naval seamen	47 00
Payment to F. W. Rice for care of abandoned American vessel "Mary C. Comery"	534 50
Returned to E. Morris, master of the schooner "Abbie F. Morris," proceeds sale of 4 dories by consul at St. Pierre, Miquelon	52 11

Disbursing clerk's accounts.—The following accounts have been rendered by the disbursing clerk of the Department of State and adjusted, namely:

Contingent expenses, foreign missions, 1884, \$601.19; 1885, \$15,943.90 ..	\$16,545 09
Contingent expenses, United States consulates, 1884, \$41.95; 1885, \$3,363.45 ..	3,405 40

* Included in the exhibits of expenses for diplomatic and consular service, page 3.

Publication of consular and other commercial reports, Department of State, 1884, \$1,075.24; 1885, \$17,042.90	\$18,118 14
Expenses under the neutrality act, 1883, \$3,155.65; 1884, \$2,282.65	5,438 30
International Fishery Exhibition of 1883, at London	9,967 98
Rescuing shipwrecked American seamen, 1884, \$8; 1885, \$3,113.25	3,121 25
Compensation Pork Commission	6,000 00
Commission to Central and South America	50
International Commission for the Establishment of Electrical Units	2,329 79
International Conference to Establish a Meridian for Time Reckoning	4,999 92
Removal and burial of remains of Francis P. Van Wick, late consul at Turk's Island	934 84
Expenses of the Siamese embassy	8 00
Testimonials to the umpires of the United States and Spanish Claims Commission	6,000 00
Testimonials to Russian officers and subjects for aid to survivors of Jeanette Arctic expedition	439 00

Accounts for prior years.—Diplomatic and consular accounts not heretofore reported were received during the year and have been adjusted, as follows:

Contingent expenses, foreign missions, 1874, \$213.48; 1876, \$2,070.86; 1877, \$7,772; 1882, \$1,875; 1883, \$847.32; 1884, \$4,437.33	\$9,521 71
Contingent expenses, United States consulates, 1871 and prior years, \$85.71; 1872, \$150; 1873, \$15.70; 1877, \$278; 1879, \$10; 1880, \$17.40; 1881, \$16.80; 1882, \$21.44; 1883, \$162.94; 1884, \$17,842.07	18,600 06
Salaries of ministers, 1872, \$1,813.85; 1874, \$3,750; 1875, \$1,976.90; 1878, \$2,270.82; 1884, \$6,928.64	16,740 21
Salaries, secretaries of legations and <i>chargés d'affaires ad interim</i> , 1873, \$2,198.62; 1874, \$1,647.76; 1875, \$8,467.04; 1876, \$2,562.92; 1884, \$3,290.10	18,166 44
Salaries, consular service, 1871 and prior years, \$461.53; 1874, \$65.94; 1875, \$38.04; 1882, \$666.67; 1883, \$1,182.06; 1884, \$5,455.75	7,869 99
Salaries, interpreters to consulates in China, &c., 1884	870 00
Wages of keepers, &c., prison for American convicts in China and Japan	639 99
Allowance for clerks at consulates, 1883, \$100; 1884, \$3,716.15	8,816 15
Loss on bills of exchange, 1875, \$247.20; 1883, \$77.66; 1884, \$502.56	827 42
Expenses of interpreters, guards, &c., in Turkish dominions, 1884	70 00
International Bureau of Weights and Measures, 1884	2,183 23
Rent of court-house and jail in Japan, 1884	3,400 00
Steam-launch for legation and consulate at Constantinople, 1884	550 00
Bringing home criminals, 1878, \$228.26; 1884, \$70	298 26
Rescuing shipwrecked American seamen, 1876, \$600; 1882, \$67.28; 1884, \$140	807 28
Shipping and discharging seamen, 1884	57 00
Relief and protection of American seamen, 1870, \$24.33; 1879, \$90; 1880, \$65; 1881, \$107.60; 1883, \$499.01; 1884, \$3,444.06	4,230 00
Arrears of wages adjusted and paid to seamen, 1882, \$18.50; 1884, \$988.99	1,007 49
Hospital dues adjusted and carried to marine hospital fund, 1883	1,302 56
Consular fees adjusted, 1884	13,152 05

London bankers' accounts.—Accounts adjusted during the year of Messrs. Morton, Rose & Co., late bankers, and Messrs. Brown, Shipley & Co., bankers, of the United States at London, England, show disbursements aggregating \$884,354.57, and receipts from consular officers of fees amounting to \$210,739.65, and of extra wages and other money of seamen, \$4,893.90. The disbursements were as follows:

Contingent expenses, United States consulates, 1884, \$200; 1885, \$849.26	\$1,049 26
Salaries, consular service, 1884, \$1,710; 1885, \$2,789.13	4,499 13
Expenses of interpreters, guards, &c., in Turkish dominions, 1884	125 00
Salaries, secretaries of legations, 1884, \$5,078.82; 1885, \$28,102.90	33,181 72
Contingent expenses, foreign missions, 1884, \$3,869.98; 1885, \$28,480.08	32,350 06
Salaries of ministers, 1884, \$37,613.13; 1885, \$163,985.55	201,598 68
International Fishery Exhibition of 1883 at London	37 72
Conference of the Red Cross Association at Geneva	1,000 00
Extending commerce of the United States in the Congo Valley	15,000 00

Payment of awards by French and American Claims Commission	\$593,713 00
Annual expenses of Cape Spartel light, coast of Morocco, 1885.....	300 00
Preventing the spread of epidemic diseases	800 00
Procuring evidence relating to French spoliation claims	700 00

Estates of decedents trust fund.—Accounts of this fund were adjusted, showing the following sums turned over to the legal representatives of citizens of the United States dying abroad, namely:

Estate of Ira F. Crowell	\$78 09
Estate of Thomas Johnson	23 75
Estate of William P. Baldwin	27 62
Estate of Franklin Birdsell	4,999 70
Estate of Donald Ross	1,959 73
Estate of Alfred C. Waibel	288 15
Estate of Joseph Orr	1,352 43
Estate of Arthur Austin	7 53

8,737 00

INTERNAL-REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1885, as shown by the adjustment of collectors' accounts and exhibited in detail in Table I, amounted to \$112,498,877.51. In addition to this amount there was received \$24.37 from sales of adhesive stamps and other sources.

The disbursing accounts of collectors of internal revenue as adjusted show expenses for the fiscal year aggregating \$3,696,585.29, inclusive of amounts paid storekeepers and gaugers. These expenses are given in detail in Table K.

Of this total expense the sum of \$54,456.32 properly belongs to the previous fiscal year, having been paid out of appropriation for deficiency of salaries and expenses of agents, &c., for 1884. Act approved March 3, 1885.

The following exhibit shows by States for what these expenses were incurred:

States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salaries of collectors.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Alabama	\$2,750 10	\$12,960 48	\$200 00	\$200 06	\$1,594 50	\$1,955 45	\$19,660 59
Arkansas	2,750 05	11,574 58	.....	292 05	11,048 50	1,368 45	27,033 63
California	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado	3,000 00	12,643 55	1,100 00	125 33	.....	1,410 64	18,279 52
Connecticut	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,460 78
Florida	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
Illinois	22,500 00	84,756 96	2,269 22	1,333 28	101,567 50	99,445 60	311,812 56
Indiana	11,581 52	35,135 93	1,380 18	875 59	33,946 00	23,358 52	106,277 74
Iowa	9,711 96	25,238 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas	2,750 00	12,350 56	69 45	211 75	2,101 50	300 64	17,783 90
Kentucky	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56
Louisiana	3,625 00	21,710 85	.....	202 12	.....	4,963 91	30,501 88
Maine	2,500 00	4,690 28	.....	62 72	.....	.....	7,253 00
Maryland	4,500 00	37,941 78	700 00	485 93	33,797 50	29,673 13	107,098 34
Massachusetts	7,625 00	31,641 81	438 85	437 03	22,784 00	20,323 80	83,270 49
Michigan	6,956 52	27,286 83	1,126 06	429 46	.....	2,824 62	38,623 49
Minnesota	3,625 00	15,290 03	.....	181 51	.....	2,652 01	21,748 55
Mississippi	3,000 00	11,978 85	480 00	102 94	.....	235 70	15,797 49
Missouri	12,000 00	50,931 72	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99	.....	237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52	.....	.....	9,180 77
New Hampshire	3,375 00	5,043 35	.....	83 47	1,460 00	1,005 14	10,966 69

States.	Expenses of collector's office.				Compensation of store-keepers.	Compensation of gaugers.	Total expense.
	Salaries of collectors.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
New Jersey.....	\$11,249 97	\$39,182 55	\$930 07	\$448 27	\$2,308 00	\$8,945 97	\$63,064 83
New Mexico.....	2,750 00	8,278 50	700 00	225 19		718 86	12,672 65
New York.....	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
North Carolina.....	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
Ohio.....	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon.....	2,874 95	10,301 43		200 95	1,045 00	1,113 82	15,536 15
Pennsylvania.....	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,508 32
Rhode Island.....	2,750 00	5,588 71		114 82		655 72	9,109 25
South Carolina.....	3,250 00	18,519 56		269 74	5,531 00	1,969 59	29,539 89
Tennessee.....	6,875 00	35,179 78		788 77	58,881 00	16,624 53	118,349 08
Texas.....	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont.....	2,124 98	4,161 02	148 63	39 09			6,473 72
Virginia.....	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia.....	3,625 01	15,627 11	223 34	338 89	6,120 00	5,859 53	31,793 88
Wisconsin.....	13,000 90	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60
Total.....	308,622 06	1,417,356 50	43,761 19	24,505 52	1,131,497 00	770,843 02	3,696,585 20

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 00	\$2,488 00	\$327 32	\$188 22	\$112 05	\$3,415 59
John M. Burns.....	6 00	86 00	9 00	7 62	05	52 67
W. H. Chapman.....	8 00	2,488 00	549 60	613 32	30 46	3,681 38
A. H. Clark.....	8 00	2,088 00	530 70	690 94	55 29	3,364 93
George B. Clark.....	6 00	312 00	114 84	128 63	15 65	571 12
G. Clemen.....	7 00	509 00	9 36	187 10	15 55	721 01
A. M. Crane.....	8 00	40 00	62 50	4 05	1 10	107 65
E. V. Donelson.....	7 00	2,422 00	627 17	749 01	68 48	3,866 66
T. J. Grimeson.....	8 00	2,072 00	418 78	751 42	61 55	3,303 75
J. H. Hale.....	8 00	2,488 00	518 40	811 13	106 97	3,924 50
C. B. Harrison.....	8 00	600 00	60 00	189 75	11 75	861 50
Horace Kellogg.....	8 00	2,504 00	476 41	804 03	59 06	3,843 50
William King.....	6 00	312 00	140 40	81 80	6 55	540 75
James E. Larkin.....	8 00	1,467 00	354 86	536 43	48 30	2,406 59
Wolcott Lay.....	8 00	2,480 00	174 87	754 90	82 10	3,491 87
John Lofland.....	8 00	2,445 00	421 83	696 02	32 85	3,595 70
J. B. McCoy.....	8 00	48 00	50 10	15 63	1 50	115 23
Edward McLeer.....	8 00	2,280 00	220 35	555 25	78 27	3,133 87
H. J. McKusick.....	8 00	40 00				40 00
J. B. Marvin.....	8 00	2,528 00	1,051 39	916 50	99 49	4,595 38
F. S. Neustadt.....	8 00	2,496 00	849 00	614 23	111 86	4,071 09
Jasper Packard.....	8 00	40 00				40 00
John S. Phelps.....	6 00					
	7 00	1,831 00	353 75	413 33	74 65	2,672 73
	8 00					

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
Stanley Plummer.....	\$8 00	\$2,512 00	\$771 49	\$1,050 45	\$168 81	\$4,502 75
Thomas Powers	8 00	48 00	36 25	22 25	1 00	107 50
John M. Raum	8 00	40 00	19 70	7 25	1 50	68 45
James A Ray	8 00	40 00				40 00
F. D. Sewall	12 00	3,660 00	279 64	224 25	29 25	4,193 14
D. D. Spaulding	8 00	1,040 00	326 75	213 95	27 46	1,608 16
L. A. Thrasher	8 00	2,344 00	305 94	657 66	56 00	3,363 60
J. L. Trumbull	8 00	40 00				40 00
D. W. Voyles	8 00	2,504 00	371 95	667 00	79 45	3,622 40
Jacob Wagner	8 00	40 00	19 45	13 50	2 00	74 95
E. D. Webster	8 00	2,480 00	515 67	926 73	93 25	4,015 65
G. W. Wilson	8 00	2,504 00	518 00	401 10	75 65	3,498 75
J. T. Wilson	6 00	30 00	1 60	8 35		39 95
Isham Young	8 00	48 00	19 80	8 50	80	77 10
Total		51,344 00	14,080 55	10,636 62	1,608 70	77,669 87
Stationery furnished revenue agents						160 07
Transportation over Pacific Railroads under orders from Treasury Department						864 65
Total						78,694 59

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, 1884 ..	\$32,358,935 00	By stamps sent to collectors	\$66,849,730 00
To stamps received from printers ..	71,797,250 00	By stamps destroyed by committee ..	107,164 20
To stamps returned by collectors ..	537,843 80	By stamps on hand June 30, 1885 ...	37,738,040 00
To stamps received for redemption ..	905 40		
	<u>104,694,934 20</u>		<u>104,694,934 20</u>

SPECIAL TAX STAMPS.

Dr.			Cr.
To stamps on hand June 30, 1884...	\$1,678,984 00	By stamps sent to collectors.....	\$8,944,280 00
To stamps received from printers..	9,828,852 00	By stamps destroyed by committee	1,702,482 00
To stamps returned by collectors..	361,170 00	By stamps on hand June 30, 1885...	1,222,244 00
	<u>11,869,006 00</u>		<u>11,869,006 00</u>

BEER STAMPS.

To stamps on hand June 30, 1884 ..	5,142,783 33	By stamps sent to collectors	19,312,730 00
To stamps received from printers ..	19,289,166 67	By stamps destroyed by committee ..	2,577 42
To stamps returned by collectors ..	2,582 67	By stamps on hand June 30, 1885 ..	5,119,720 00
To stamps received for redemption ..	494 75		
	24,435,027 42		24,435,027 42

STAMPS FOR TOBACCO, SNUFF, AND CIGARS.

To stamps on hand June 30, 1884 ..	9,657,168 08	By stamps sent to collectors	28,093,378 80
To stamps received from printers ..	26,088,360 00	By stamps destroyed by committee ..	20,371 36
To stamps returned by collectors ..	23,272 31	By stamps on hand June 30, 1885 ..	7,656,059 49
To stamps received for redemption ..	1,009 26		
	35,769,809 65		35,769,809 65

STAMPED FOIL-WRAPPERS.

To wrappers received from printer ..	\$188,737 44	By wrappers sent to collectors ..	\$188,737 44
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DOCUMENTARY AND PROPRIETARY STAMPS.^a

Dr.				Cr.
To stamps on hand June 30, 1883.	\$1,309,108 97	By amount cash deposited	\$156,229 60	
To stamps returned for redemption	417,785 83	By amount allowed as commission	10,709 04	
To stamps returned by agents.	103 037 67	By stamps sent to agents	226,382 90	
To stamps received from printers.	77,446 18	By stamps destroyed by committee	1,258,077 17	
To stamps received for exchange.	1,023 03	By stamps canceled and returned	246,101 86	
		By balances due from New York		
		Graphic Company	1,515 02	
		By stamps issued in exchange...	1,023 03	
		By stamps sent to New York		
		Printing Company	30 02	
		By stamps on hand, June 30, 1885	8,332 50	
	1,908,401 68			1,908,401 68

^a Includes the fiscal year, 1884.

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	\$338,311 12
Fairchild Paper Company	36,282 64

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, disbursing clerk, on account of the appropriation for "stamps, paper, and dies," and for other expenses incident to the collection of the internal revenue:

Salary	\$37,728 25
Traveling expenses	12,563 57
Expenses (incidental)	16,212 55
Stationery	16,474 15
Telegrams	505 89
Rent	5,000 00
Expressage	4,272 66
Counsel fees and expenses	3,435 00
Rewards	4,702 72
Surveyors of distilleries	4,149 56
Salaries in office of the Commissioner of Internal Revenue	284,591 65
Salaries in office of the Commissioner of Internal Revenue (reimbursable)	2,500 00
Fees and expenses of gaugers prior to July 1, 1884	26,822 32
Fees and expenses of gaugers	744,020 70

Under the provisions of section 4, act of March 3, 1883, rebate claims on tobacco, snuff, and cigars have been allowed, amounting to \$971.80.

An adjustment of the accounts of twenty-five stamp agents shows a deposit of \$3,384,292.13.

Two thousand three hundred and ninety-six claims for the redemption of stamps, amounting to \$123,048.69, were settled during the year, from which \$5,476.15 were discounted, leaving \$117,572.54 actually paid.

By the last annual report of this office, for 1884, it appeared the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1), \$86,922.76. During the year \$41,696.65 have been deposited, and \$89,958.49 disbursed, leaving a balance to his credit January 1, 1885, of \$38,660.92. The balance to his credit January 1, 1884, on account of "offers in compromise" (special deposit account No. 5), was \$45,927.94. During the year \$73,615.18 were deposited, and \$91,790.11 disbursed, leaving a balance to his credit January 1, 1885, of \$27,753.01.

Accounts were adjusted for the following sums refunded: Taxes erroneously assessed and collected, \$70,096.56; drawback on merchandise exported, \$25,908.35, and "surplus proceeds" of lands sold for taxes in the late insurrectionary States, \$18,644.60.

Moneys refunded on lands sold for taxes in the late insurrectionary States amount to \$569.02, and moneys erroneously collected under the direct-tax laws, \$4,595.24.

Accounts have been adjusted with the States of California, Nevada, Oregon, and South Carolina 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 \$2,120.

Disbursing clerks' accounts.—Accounts rendered by F. J. Kieckhøfer, disbursing clerk of the Department of State, have been adjusted as follows:

Lithographing, 1885.....	\$1,080 52
Proof-reading, 1885.....	1,257 42
Editing, publishing, and distributing Revised and Annual Statutes.....	3,332 06
Books and maps, 1884, \$1,093.13; 1885, \$1,339.01.....	2,432 14
Stationery, furniture, &c., 1884, \$1,546.15; 1885, \$2,925.92.....	4,472 07
Conveying votes of electors for President and Vice-President.....	1,346 70
Monument to mark the birthplace of George Washington.....	75
Transmission of certain books and mementoes to National Lincoln Monument Association of Springfield, Ill.....	1,490 20
Seal of the United States.....	1,000 00

Accounts rendered by George W. Evans, disbursing clerk of the Department of the Interior, have been adjusted as follows:

Preservation of collections, National Museum, 1884, \$3,314.60; 1885, \$102,083.44; 1885 and 1886, \$3,305.40.....	\$108,703 44
Preservation of collections, National Museum (Armory building), 1884, \$10.25; 1885, \$2,491.75.....	2,502 00
Furniture and fixtures, National Museum, 1884, \$6,857.85; 1885, \$38,213.60.....	45,071 45
Scientific Library, Office of Commissioner of Patents, 1884, \$536.91; 1885, \$4,956.76.....	5,493 67
Plates for Patent Office Official Gazette, 1885.....	39,614 40
Contingent expenses, Office of Commissioner of Patents, 1883.....	50
Foreign exchanges, Office Commissioner of Patents, 1885.....	726 00
Public use of inventions and defending suits, Office of Commissioner of Patents, 1885.....	65 20
Illustrations, Patent Office Report for 1870.....	2,422 00
Photolithographing, Office of Commissioner of Patents, 1884; \$8,668.34; 1885, \$66,794.25.....	75,462 59
Expenses of the Tenth Census.....	33,172 16

Accounts rendered by Richard Devens, as disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1885.....	\$23,152 18
Publication of Post-Route Maps, 1884, \$110.50; 1885, \$13,566.37.....	13,676 87
Miscellaneous items, 1884, \$122.10; 1885, \$10,823.65.....	10,945 75
Keeping horses and repair of wagons and harness, 1885.....	802 12
Telegraphing, 1884, \$6.57; 1885, \$1,734.64.....	1,741 21
Rent, 1885.....	5,000 00
Furniture, 1885.....	5,698 87
Stationery, 1885.....	7,667 92
Carpets, 1885.....	4,106 48
Fuel, 1885.....	6,165 96
Gas, 1885.....	3,451 09
Hardware, 1885.....	1,079 01
Painting, 1885.....	4,620 22
Plumbing and gas-fixtures, 1884, \$206.48; 1885, \$3,961.46.....	4,167 94
Sale of post-route maps, 1885.....	886 40

Accounts rendered by Perry C. Smith, disbursing clerk of the Post-Office Department, have been adjusted as follows:

Publication of Official Postal Guide, 1885.....	\$2,441 48
Publication of post-route maps, 1884, \$7.25; 1885, \$3,738.04.....	3,745 29
Miscellaneous items, 1885.....	1,613 95

Keeping horses, and repair of wagons and harness, 1885	\$221 89
Rent, 1885	4,500 00
Furniture, 1885	641 15
Stationery, 1884, \$185.97; 1885, \$904.41	1,090 38
Carpets, 1885	1,270 13
Fuel, 1885	812 71
Gas, 1885	1,480 50
Hardware, 1885	99 05
Painting, 1885	42 00
Plumbing and gas-fixtures, 1885	731 03
Sale of post-route maps, 1885	332 75

Other accounts rendered by disbursing clerks, agents, and others, have been adjusted as follows:

International exchanges, Smithsonian Institution, 1885, rendered by Thomas J. Hobbs	\$10,000 00
Proof-reading, Department of State, 1872, rendered by T. W. Dimon	4 52
Expenses of the Tenth Census rendered by disbursing agents, Census Office	263 16
Expenses of the Tenth Census, transportation of special agents of the Tenth Census over Pacific railroads under orders from the Department of the Interior	4,492 08

It is proper to add that the period covered by this report was during the administration of my predecessor, the honorable D. S. Alexander, who left the affairs of this office in good condition, the work not in arrears, and the clerical force well adapted to the exigencies of the business.

I have the honor to be, very respectfully, your obedient servant,

ANTH. EICKHOFF,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

APPENDIX.

A.—STATEMENT of EXPENSES of the DIPLOMATIC SERVICE of the UNITED STATES for the fiscal year ended June 30, 1885.

[a, Comprises all accounts received. b, Accounts for one quarter suspended.]

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Argentine Republic.	T. O. Osborn, late minister and consul-general.	\$7,500 00	\$426 61	.....	\$5 00
	B. W. Hanna, minister and consul-general.	82 42	.....	.....	.....
Austria-Hungary.	A. Taft, late minister	1,500 00	124 90	\$8,009 03	.....
	J. M. Francis, minister	10,434 78	958 21	.....	245 00
	A. M. Kelley, late minister	1,912 09	.....	.....	.....
	W. T. Strong, chargé d'affaires <i>ad interim</i> .	440 22	.....	.....	.....
	W. T. Strong, secretary of legation	1,667 92	.....	.....	.....
Belgium	N. Fish, minister	7,500 00	471 07	17,038 13	.....
Bolivia	R. Gibbs, late minister and consul-general.	4,769 02	473 03	7,971 07	20 00
	W. A. Seay, minister and consul-general.	412 09	.....	5,654 14	.....
Brazil	T. A. Osborn, late minister	12,000 00	977 88	.....	50 00
	T. J. Jarvis, minister	1,681 30	.....	.....	.....
	C. B. Trail, chargé d'affaires <i>ad interim</i> .	1,271 73	.....	.....	.....
	C. B. Trail, secretary of legation	1,418 48	.....	17,349 39	.....
Central American States.	H. C. Hall, minister	7,500 00	2,333 15	.....	.....
	H. C. Hall, minister, for clerk to legation	13 58	.....	9,846 73	.....
Chile	C. A. Logan, late minister	8,885 87	792 27	.....	.....
	W. R. Roberts, minister	824 18	.....	.....	.....
	C. Carpenter, late secretary of legation.	1,328 80	.....	.....	.....
	C. M. Seibert, secretary of legation	292 59	.....	12,123 71	.....
China	J. R. Young, late minister (a)	9,000 00	5,988 32	.....	215 00
	C. Denby, minister	989 00	.....	.....	.....
	E. J. Smithers, chargé d'affaires <i>ad interim</i> .	1,598 90	572 48	.....	.....
	C. Holcombe, late secretary of legation.	2,291 14	56 39	.....	.....
	W. W. Rockhill, secretary of legation.	1,800 00	54 34	.....	.....
	F. D. Cheshire, interpreter	2,894 03	48 70	25,293 30	.....
Colombia	W. L. Scruggs, minister	7,500 00	1,046 40	8,546 40	15 00
Corea	L. H. Foote, minister and consul-general (b).	3,750 00	1,286 53	.....	.....
	G. C. Foulk, chargé d'affaires <i>ad interim</i> (b).	.....	9 91	5,046 44	.....
Denmark	W. Hoffman, late minister and consul-general.	4,601 65	738 43	.....	15 00
	R. B. Anderson, minister and consul-general.	851 65	116 67	6,308 40	.....
France	L. P. Morton, late minister	13,813 73	2,411 34	.....	234 49
	R. M. McLane, minister	4,622 05	810 58	.....	52 11
	H. Vignaud, chargé d'affaires <i>ad interim</i> .	1,521 74	965 00	.....	114 64
	E. J. Brulatour, late secretary of legation.	1,262 57	2 21	.....	.....
	H. Vignaud, secretary of legation	1,732 88	3 82	.....	.....
	A. Jay, secretary of legation	214 29	1 19	27,361 40	.....
Germany	J. A. Kasson, late minister	16,449 08	1,765 17	.....	940 00
	G. H. Pendleton, minister	4,618 05	675 72	.....	365 00
	A. A. Sargent, late minister	760 87	.....	.....	.....
	H. S. Everett, chargé d'affaires <i>ad interim</i> .	1,616 86	630 25	.....	410 00

A.—STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &c.—Continued.

Country.	Officers.	Salaries adjusted.	Conti- gent ex- penses and loss by ex- change.	Total.	Passport fees.
Germany	C. Coleman, chargé d'affaires <i>ad interim</i>	\$252 40			
	H. S. Everett, secretary of legation	171 20	\$1 51		
	F. V. S. Crosby, secretary of legation	1,548 91	6 84		
	C. Coleman, secretary of legation	2,468 75	14 58		
				\$30,980 19	
Great Britain ..	J. R. Lowell, late minister	16,201 91	2,730 57		\$327 03
	E. J. Phelps, minister	4,326 93	671 92		66 43
	W. J. Hoppin, secretary of legation	2,625 00			
	H. White, secretary of legation	2,000 00			
				28,556 33	
Hawaiian Isl- ands.	R. M. Daggett, late minister	7,376 38	296 75		
	G. W. Merrill, minister	1,813 18	53 62		
				9,539 93	
Hayti	J. M. Langston, late minister and consul general.	5,000 00	657 48		
	J. E. W. Thomas, minister and consul- general.	343 41			
				6,000 89	
Italy	W. W. Astor, late minister	8,461 16	401 68		35 00
	A. M. Kelley, late minister	890 11			
	J. B. Stallo, minister	296 70			
	L. Richmond, chargé d'affaires <i>ad in- terim</i>	978 26	57 94		
	E. Pierrepont, chargé d'affaires <i>ad in- terim</i>	780 41	24 25		5 00
	E. Pierrepont, late secretary of legation ..	745 00			
				12,635 51	
Japan	J. A. Bingham, late minister	12,000 00	888 87		15 00
	R. B. Hubbard, minister	2,307 69	13 47		
	W. M. Whitney, interpreter	2,500 00	41 56		
	G. Goward, secretary of legation	2,625 00	42 95		
	E. Dun, secretary of legation	1,335 33	9 68		
				21,764 55	
Liberia	J. H. Smythe, minister and consul-gener- al.	4,368 21	428 35		
	M. A. Aenmey, vice-consul-general	631 79	4 32		
				5,432 67	
Mexico	P. H. Morgan, late minister	11,835 17	2,714 98		100 00
	H. R. Jackson, minister	1,879 12			
	H. H. Morgan, secretary of legation	1,775 33			
	H. H. Morgan, chargé d'affaires <i>ad in- terim</i>	1,027 17			
				19,231 77	
Netherlands ...	W. L. Dayton, late minister	7,046 71	380 73		
	Isaac Bell, jr., minister	1,565 93	44 07		
				9,037 44	
Paraguay and Uruguay.	W. Williams, late chargé d'affaires	5,000 00	334 21		
	J. E. Bacon, chargé d'affaires	728 02			
				6,062 23	
Persia	S. G. W. Benjamin, minister and consul- general	3,750 00	1,183 30		
				4,933 30	
Peru	S. L. Phelps, late minister	9,835 17	1,422 06		10 00
	C. W. Buck, minister	2,142 86			
	R. R. Neill, secretary of legation	122 28			
				13,522 37	
Portuga	J. M. Francis, late minister and consul- general	652 18	148 88		
	L. Richmond, late minister and consul- general	3,664 15	749 09		5 00
	E. P. C. Lewis, minister and consul- general	1,071 43			
	J. B. Wilbor, vice-consul-general	1,500 84	536 60		
				8,323 17	
oumania, Servia, and Greeco.	E. Schuyler, late minister and consul- general	688 86	28 68		
				717 54	
Russia	A. Taft, late minister	15,312 50	1,664 70		145 00
	G. V. N. Lothrop, minister	1,442 31			
	G. W. Wurts, chargé d'affaires <i>ad in- terim</i>	3,075 08	509 15		
	G. W. Wurts, secretary of legation	1,702 55			
				23,706 29	
Siam	J. A. Halderman	4,807 69	941 35		
	N. A. McDonald, vice-consul-genera- l.		47 72		
				5,796 76	

A.—STATEMENT of EXPENSES of the DIPLOMATIC SERVICE, &c.—Continued.

Country.	Officers.	Salaries adjusted.	Contingent expenses and loss by exchange.	Total.	Passport fees.
Spain	J. W. Foster, minister	\$12,000 00	\$2,493 88	.....	\$10 00
	D. T. Reed, chargé d'affaires <i>ad interim</i>	2,845 02	3,500 15	.....	10 00
	D. T. Reed, late secretary of legation	957 90	.....	.....	.....
	E. H. Strobel, secretary of legation	54 40	.....	.....	.....
	J. W. Foster, minister, for clerk to legation.	1,200 00	.....	.....	.....
				\$23,051 35	.....
Sweden and Norway.	W. W. Thomas, jr., late minister	7,500 00	568 07	.....	25 00
	Rufus Magee, minister	1,421 67	18 47	.....	.....
				9,508 21	.....
Switzerland	M. J. Cramer, late minister and consul-general.	5,000 00	1,053 96	.....	210 00
	B. Winchester, minister and consul-general.	370 88	.....	.....	.....
				6,424 84	.....
Turkey	L. Wallace, minister	5,869 57	763 22	.....	80 00
	G. H. Heap, chargé d'affaires <i>ad interim</i>	1,824 04	1,438 56	.....	70 00
	W. C. Emmet, chargé d'affaires <i>ad interim</i> .	484 18	193 82	.....	40 00
	A. A. Garguilo, interpreter	2,500 00	.....	.....	.....
	W. C. Emmet, secretary of legation	502 53	.....	.....	.....
				13,575 92	.....
Venezuela	Jehu Baker, late minister and consul-general.	7,293 96	291 63	.....	.....
	C. L. Scott, minister and consul-general.	1,112 64	30 00	.....	.....
				8,728 23	.....
OTHER PLACES.					
Colon	F. W. Rice, late consul .....	.....	100 00	100 00	.....
Ecuador	H. N. Beach, consul-general .....	.....	40 10	40 10	.....
Guayaquil	M. Reinberg, vice-consul-general .....	.....	419 09	419 09	.....
Havre	J. B. Glover, late consul .....	.....	92 00	92 00	.....
Liverpool	S. B. Packard, late consul .....	.....	690 29	.....	.....
	C. T. Russell, consul .....	.....	39 70	.....	.....
				729 99	.....
London	B. F. Stevens, dispatch agent .....	.....	4,537 31	4,537 31	.....
Ningpo	E. Stevens, consul .....	.....	116 64	116 64	.....
State Department	F. J. Kieckhoefer, disbursing clerk .....	.....	15,943 90	15,943 90	.....
Zanzibar	F. M. Cheney, consul .....	.....	190 00	190 00	.....
		366,933 44	73,313 22	440,246 66	3,894 70

RECAPITULATION.

Paid for salaries of ministers and chargés d'affaires	\$309,466 96
Paid for salaries of chargés d'affaires <i>ad interim</i>	17,716 01
Paid for salaries, secretaries of legations, interpreters, and legation clerks	39,750 47
Paid for contingent expenses foreign missions	71,322 56
Paid for loss on bills of exchange	1,990 66
	440,246 66
Passport fees received and accounted for	3,894 70

B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES for the fiscal year ended June 30, 1885.

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.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES-GENERAL.							
Bangkok ¹							\$52 85
Berlin	\$4,000 00	\$560 43		\$1,358 40	\$1,200 00		14,817 25
Berne ²					125 00		839 25
Bogota ³							
Bucharest ⁴	2,307 06	48 90		c653 05		\$2 25	25 00
Cairo ⁵	67 93						2 04
Calcutta	5,000 00	884 31		1,539 31	800 00		5,139 50
Akyab							(d)
Bassein							15 00
Chittagong							17 75
Madras							701 50
Moulmein							(d)
Rangoon							78 47
Constantinople ⁶	1,037 17			788 98	120 00	139 82	725 25
Adrianople							(d)
Dardanelles							(d)
Philippopolis							(d)
Rustchuck							(d)
Salonica							c106 50
Trebizonde							16 00
Frankfort-on-the-Main	3,000 00	436 81		878 01	1,200 00		5,927 51
Lungen Schwalback							2 50
Guatemala ⁷	1,217 39	250 00		c109 96			202 50
Guayaquil	3,000 00	244 57		528 97	b120 00		1,470 00
Bahia							195 50
Manta							40 50
Halifax	3,000 00	304 79		593 03	640 00	7 48	3,273 00
Barrington							10 00
Bridgewater							60 00
Liverpool							65 00
Lunenburg							55 00
Shelburne							21 00
Havana	6,000 00	619 57		c2,256 76	c1,200 00		16,349 24
Gibara							25 77
Nuevitas							(d)
Kanagawa	4,000 00	648 35		1,860 78	351 54		8,637 28
Lisbon ⁸							871 94
Oporto			23 89				467 50
London	6,000 00	576 92		2,958 59	1,406 59		50,878 00
Dover							10 00
Matamoros	2,000 00			1,064 11	640 00		532 00
Camargo							236 00
Mier							473 50
Santa Cruz Point							642 50
Melbourne	4,500 00	914 84		955 23	800 00	31 93	486 60
Albany							(d)
Port Adelaide							107 50
Mexico	2,500 00	206 04		477 67	480 00		25 00
Monrovia ⁹							95 43
Cape Coast Castle							(a) 12 35
Cape Palmas							(d)
Grand Bassa							(d)
Montreal	4,000 00	329 67		1,404 89	960 00		4,730 30
Coteau Landing							567 25
Hemmingford							520 50
Hinchinbrook							227 25
Hochelaga and Longueuil	981 50						1,981 50
Huntingdon							864 00

¹For salary, see Table A, Siam.²For salary, see Table A, Switzerland.³Returns incomplete.⁴Legation and consulate-general prior to July 6, 1884, Roumania.⁵Left an unsalaried office from July 6, 1884. (See Table D.)⁶Consul-general acted as chargé d'affaires from July 1, 1884, to December 26, 1884.⁷Accounts for June quarter, 1885, not received.⁸For salary see Table A, Portugal.⁹For salary see Table A, Liberia.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES-GENERAL—Continued.							
Panama.....	\$4,000 00			\$1,662 03	\$480 00		\$823 07
Agua Dulce.....							(d)
Paris.....	6,000 00			4,905 42	1,600 00	\$132 19	51,176 75
Port au Prince ¹				800 00			796 63
Rio de Janeiro.....	6,000 00	\$791 21		2,125 62	1,600 00	70 36	7,095 82
Rome ²	1,493 37	109 11		1,081 53		71 59	380 00
Ancona.....							25 00
Civita Vecchia.....							17 50
Shanghai.....	5,000 00	163 05		2,242 60	1,600 00		6,555 41
St. Petersburg ³	2,892 86	74 18		850 51	200 00	28 47	560 50
Cronstadt.....							(d)
Revel.....							(d)
Riga.....							196 00
Teheran ⁴							c53 75
Vienna.....	3,000 00	494 50		883 30	1,000 00		7,898 01
Brunn.....	85 50						1,085 50
CONSULATES.							
Acapulco.....	2,000 00			592 39			494 00
Tehuantepec.....							41 50
Aix-la-Chapelle.....	1,500 00			283 78			1,240 00
Burtscheid.....	30 00						1,030 00
Amherstburg.....	1,500 00			95 10			1,193 50
Amoy.....	3,500 00	288 40		687 34		22 28	1,295 65
Amsterdam.....	1,500 00			679 54			3,383 30
Antigua.....	1,500 00			297 43			548 00
Anguilla.....							(b) 15 00
Dominica.....			\$25 26				558 50
Montserrat.....			3 30				290 00
Nevis.....			9 35				266 16
Portsmouth.....			45 96				5 00
Antwerp.....	2,500 00			718 85	800 00		3,336 50
Apia ⁵	1,396 98	263 74		392 92		74 39	84 48
Jaluit.....							(d)
Pagopago.....							(d)
Athens.....	2,452 22	407 63		362 91		30 57	23 00
Auckland.....	1,500 00			507 31		70 51	322 60
Christ Church.....			46 05				135 88
Dunedin.....							187 04
Russell.....							42 93
Wellington.....							62 00
Bahia.....	1,500 00			261 20			914 75
Barbadoes.....	1,500 00			407 86		3 82	1,660 52
St. Lucia.....			44 42				492 50
St. Vincent.....			32 55				264 50
Barcelona.....	1,500 00			467 15			254 00
Grao.....			11 23				435 00
Palma.....							10 00
Port Mahon.....							15 50
Tarragona.....			11 87				526 50
Torrevieja.....							17 00
Barmen.....	2,000 00			941 25	640 00	4 26	7,387 50
Basle.....	2,000 00			951 50	185 00		2,672 50
Chaux de Fonds.....	242 50						1,242 50
Beirut.....	2,000 00			639 09		96 38	72 50
Aintab.....							2 00
Aleppo.....							35 00
Alexandretta.....							25 00
Damascus.....							54 50
Haifa.....							38 75

¹ For salary see Table A, Hayti.² Accounts from July 1, 1884, to September 11, 1884, and from June 11, 1885, to June 30, 1885, not received.³ Salary account from June 18, 1885, to June 30, 1885, not received.⁴ For salary see Table A, Persia.⁵ No returns from June 6, 1885, to June 30, 1885, received.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agents.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Beirut—Continued.							
Latakia ¹							
Morash ¹							\$7 00
Sidon							
Tarsus ¹							6 00
Tripoli							9,077 50
Belfast.	\$3,000 00	\$107 04		\$2,515 63	\$640 00		184 50
Ballymena							1,697 50
Lurgan	697 50						1,828 27
Bernauda	1,500 00			217 87			6,612 50
Birmingham	2,500 00	309 06		684 01	960 00		1,282 50
Kidderminster	282 50						885 00
Redditch							307 75
Wolverhampton							8,761 00
Bordeaux	2,500 00			675 71	800 00	\$13 92	198 50
Paulliac							104 00
Pau							16,482 50
Bradford	3,000 90			1,322 76	960 00		4,636 00
Bremen	2,500 00	309 07		1,368 09	1,200 00		33 00
Brake and Nordenham							2,035 00
Bremerhaven	1,000 00		\$15 08				910 03
Bristol	1,500 00			432 92		12 96	2,507 50
Brussels	2,500 00	398 34		734 16		9 73	2,312 50
Charleroi	989 06						85 59
Buenos Ayres ²	40 76			348 21		12 02	710 00
Cadiz	1,500 00			504 56		36 02	40 00
Huelva			11 30				1,465 00
Jeres de la Frontera	465 00						463 86
Seville							276 18
Callao	3,500 00			346 80		89 32	(d)
Cerro de Pasco							(d)
Lima							1,663 00
Canton	3,500 00			1,308 39			24 42
Swatow							172 50
Cape Town	1,500 00			607 42		80 79	37 50
East London							667 13
Mossel Bay ¹							94 74
Port Elizabeth							
Port Natal							
Simonstown ¹							
Cardiff.	2,000 00			892 17	400 00	58 80	351 60
Lanelly							80 60
Milford Haven ¹							463 00
Newport							1,745 75
Swansea	853 92		108 17				438 69
Ceylon	1,500 00			587 76		30 30	22 50
Point de Galle			11 19				16,297 50
Chemnitz ²	1,000 00	164 84		α 135 09	α 300 00		2,442 50
Glauchau							61 34
Chin Kiang ³	3,355 26			827 33		41 34	1,018 50
Cienfuegos	2,500 00			348 13	150 00		78 72
Trinidad de Cuba			148 84				103 86
Zaza			49 57				604 00
Clifton	1,500 00			172 24		8 00	225 50
St. Catharine's.							23 50
Coaticook ²	27 17	10 87		8 25		2 80	3,160 00
Cologne	2,000 00	180 83		544 38			2,773 45
Colon	3,000 00	415 76		1,708 50	800 00		(d)
Boco del Toro							32 50
San Andres							639 50
Copenhagen	1,500 00			α 759 81	200 00	68 66	1 00
Elsinore							
Ronne ¹							

¹ No fees.² Left an unsalaried office from July 6, 1884. (See Table D.)³ Salary accounts for the March and June quarters, 1885, not received. Accounts of agency unadjusted.

No salary claimed from March 25, 1885, to April 9, 1885.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.**SCHEDULE B—Continued.**

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Cork.....	\$2,000 00			\$530 18		\$61 22	\$302 66
Waterford.....			\$4 79				19 29
Crefeld.....	2,000 00			912 68	\$1,200 00	27 27	6,667 50
Essen.....							295 00
Demerara.....	3,000 00			846 17	480 00	46 71	1,069 79
Dresden.....	2,500 00			714 73	800 00		3,152 50
Dublin.....	2,000 00			957 63			1,373 00
Limerick.....							c82 75
Sligo.....							a4 50
Dundee.....	2,500 00			717 15	640 00	3 05	6,853 00
Aberdeen.....							923 00
Fayal.....	1,500 00			11 17			163 50
Flores.....			36 89				5 50
Graciosa.....							1 00
Saint George.....			a6 66				15 00
Saint Michael.....			143 78				76 14
Terceira.....							45 00
Florence.....	1,500 00			468 38	480 00	26 64	1,675 00
Cagliari.....							25 00
Foo Chow.....	3,500 00			1,128 81			434 50
Fort Erie.....	1,500 00			255 77			926 00
Funchal.....	1,500 00			387 27		84 89	153 35
Geneva.....	1,500 00			518 64			740 50
Vevey.....							637 50
Genoa.....	1,500 00			458 15	480 00	12 48	1,518 50
San Remo.....							(a) 16 00
Spezia ¹							
Gibraltar.....	1,500 00			(c) 213 32			444 03
Glasgow.....	3,000 00			906 87	800 00		11,712 50
Greenock.....							97 50
Guadeloupe.....	1,500 00			255 23			400 91
Hamburg.....	2,500 00	\$116 76		1,126 45	1,200 00		9,157 50
Altona.....	821 00						1,821 00
Cuxhaven.....							22 50
Lubec.....							44 50
Kiel.....							292 25
Hamilton.....	2,000 00	164 81		122 15		75	1,644 00
Paris.....	632 00						1,632 00
Hankow.....	3,500 00			994 27			174 94
Ichang ¹	31 50		31 50				
Kinkiang ¹	274 50		274 50				
Havre.....	3,000 00	189 56		791 11	1,200 00		3,060 50
Brest.....							11 50
Cherbourg.....							9 00
Honfleur ¹							
St. Malo.....							18 00
Hong-Kong.....	5,000 00	796 71		1,851 74	1,200 00		11,163 41
Honolulu.....	4,000 00	626 37		991 27			4,695 25
Hilo.....							103 72
Kahului.....							602 42
Mahukona.....							18 50
Jerusalem.....	1,500 00			386 87		127 16	70 00
Jaffa.....							7 00
Kingston (Canada).....	1,500 00			454 10	400 00		1,002 50
Deseronto ²							386 06
Gananoque.....							196 50
Napanee.....							428 00
Pictou ²							264 50
Kingston (Jamaica).....	2,000 00			729 70		31 85	1,782 37
Falmouth.....			6 74				63 50
Milk River.....							125 00
Montega Bay.....			49 44				360 50
Port Antonio.....							505 00
Port Morant.....			72 13				92 50
Savannah la Mar.....							211 18
St. Ann's Bay.....			10 13				399 36
Laguayra.....	1,500 00			337 58			764 00
Barcelona ¹							

¹ No fees.² Made an agency of Belleville, Nov. 29, 1884.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Lagnayra—Continued.							
Campano							\$551 50
Cumana							18 00
Caracas							961 75
Leeds	\$2,000 00	\$329 67		\$754 67	\$397 73	\$1 26	3,105 58
Huddersfield	1,000 00						4,455 00
Leghorn	1,500 00			549 51			2,302 50
Bologna							113 50
Carrara							603 00
Leipzig	2,000 00			584 47	800 00		5,874 01
Gera	960 00						1,960 00
Leith	2,500 00			565 60	640 00	32 18	1,661 50
Galashiels							248 25
Liverpool	6,000 00	1,038 46		2,978 05	2,000 00		30,090 49
Holyhead ¹							
St. Helens	1,000 00						2,055 00
Lyons	2,500 00	27 47		2,973 06	1,200 00		12,567 50
Mahé	1,500 00			282 35		88 81	5 83
Malta	1,500 00			375 15		94 94	70 50
Malaga	1,500 00			740 76	400 00	7 00	1,923 00
Almeria							464 50
Marbella							90 00
Managua ²	1,570 65	255 42		634 19			
Manchester	3,000 00	247 25		1,582 08	1,200 00		17,170 00
Manila	1,500 00			442 96			777 48
Cebu							6120 70
Mannheim	1,500 00	212 71		636 08	480 00	2 78	2,374 25
Marseilles	2,500 00			866 39	800 00	36 30	2,796 93
Bastia							(d)
Cette			\$35 07				265 00
Toulon							(d)
Martinique	1,500 00			232 50			547 87
Port de France							25 00
Matanzas	3,000 00	321 42		815 10			858 78
Messina	1,500 00			495 53			3,608 01
Gioja							(d)
Milazzo							110 00
Milan	1,500 00	220 11		402 58		8 42	1,454 50
Montevideo	2,000 00			417 37		40 02	1,180 74
Munich	1,500 00			377 71		11 31	1,129 00
Augsburg							547 50
Nagasaki	3,000 00	32 97		923 24			143 50
Naples	1,500 00	32 94		707 42	480 00	67 73	950 50
Bari							382 00
Pozzuoli ³							2 50
Rodi							115 00
Nassau	2,000 00			411 34			857 00
Albert Town			44 72				34 64
Dunmore Town			36 60				23 50
Governor's Harbor			176 02				127 00
Green Turtle Cay			69 47				117 50
Mathew Town			41 18				16 70
Newcastle-on-Tyne	1,500 00			619 38		8 01	1,561 50
Carlisle							485 50
Hartlepool and Middleboro							354 00
Sunderland							193 00
Nice	1,500 00	107 14		479 50		60 56	39 25
Cannes							374 50
Mentone							41 00
Monaco ¹							
Ningpo	3,500 00			1,049 13			87 70
Nuremberg	2,000 00	329 68		654 67	714 00		4,508 50
Furth	1,000 00						3,682 50
Odessa	2,000 00	499 99		647 22		256 62	173 25
Osaka and Hiogo	3,000 00	252 71		1,135 98			3,559 50
Palermo	2,000 00			2,117 28	400 00		4,325 00

¹ No fees.² Established July 6, 1884; no fees.³ Established November 21, 1884.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Palermo—Continued.							
Carini	\$375 00						\$1,375 00
Girgenti							425 00
MacSala							51 00
Trapani							137 50
Pará	1,500 00			\$438 49			1,266 43
Maranhao			\$111 32				405 43
Manaos							15 00
Paso del Norte	1,500 00	\$61 81		313 15			2,077 25
Nogales	111 50						1,111 50
Pernambuco	2,000 00			270 98		\$27 96	1,010 75
Ceará							342 00
Maccio			247 13				73 00
Natal			28 58				139 50
Paraíba			17 18				
Pictou	1,500 00			436 74			80 00
Cape Canso							75 00
Cow Bay			53 44				98 50
Glace Bay			42 78				74 50
Guy'sborough ¹							
Lingan and Port Sydney							96 50
Louisburg							2 50
North Sydney			24 18				77 80
Port Hastings			70 69				232 00
Port Louis	2,000 00			397 50			64 50
Port Sarnia	1,500 00			264 59			1,251 00
London	783 00						1,783 00
Port Stanley (F. I.) ¹	1,500 00			372 75		76 90	
Prague ²	1,752 75	164 84		535 94	\$480 00		8,296 00
Reichenberg	876 38						2,441 50
Prescott	1,500 00			366 14		6 88	997 00
Brockville	1,000 00						2,519 00
Prince Edward Island	1,500 00			316 35		9 45	362 00
Alberton							b 10 00
Georgetown							b 33 50
Souris							c 165 50
Stanley's Bridge							b 12 50
Summerside							297 50
Puerto Cabello	1,500 00			441 41			1,416 50
Quebec	1,500 00	32 97		554 92		16 71	380 00
Point Levi	379 50						1,379 50
Rotterdam	2,000 00	274 72		610 96			3,607 50
Flushing							10 50
Schiedam	575 30						1,747 50
San José ³	1,135 87	298 91					832 71
San Juan del Norte	2,000 00	250 00		180 13			675 04
Bluefields							372 16
San Juan (P. R.)	2,000 00			525 77			292 79
Aguadilla			81 36				270 15
Arecibo			212 47				162 50
Fajardo			43 99				219 68
Guayamas			243 96				266 07
Naguabo			201 53				121 84
Vieques			33 42				315 00
San Salvador ⁴				418 83			714 35
Santiago de Cuba	2,500 00			727 00			267 50
Guantanamo			279 05				148 00
Manzanillo			104 90				20 00
Santa Cruz			47 88				4,622 50
Sheffield	2,500 00			659 40	800 00		1,505 21
Singapore	2,500 00			c581 36	c600 00	63 41	241 18
Penang							1,839 50
Smyrna	2,500 00			352 40	400 00	96 65	8,655 00
Sonneberg	2,000 00			618 57	800 00	5 49	

¹ No fees.² Salary from April 1, 1885, to May 15, 1885, not yet adjusted.³ Made a salaried office July 6, 1884. Accounts for the June qr., 1885, not received; no fees reported.⁴ No accounts for salary received.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c,—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Southampton	\$1,500 00			\$280 07			\$328 50
Portsmouth							77 00
Weymouth							12 50
San Domingo	1,500 00			538 45			858 24
Azua							85 80
Macoris							157 20
St. Helena	1,500 00	\$253 68		284 79		\$8 25	56 93
St. John's (P. Q.)	1,500 00	160 72		218 47			1,580 00
Farnham	1,000 00						2,051 00
La Colle							616 50
St. John (N. B.)	2,000 00	192 31		658 97	\$200 00		3,273 50
Fredericton							301 50
Grand Manan							305 07
McAdam Junction							260 75
Newcastle							51 50
St. Andrews							157 00
St. George							97 50
St. Stephen	1,500 00			312 17			277 13
St. Thomas (W. I.)	2,500 00			509 80			276 87
Fredericksted			\$144 68				266 50
Santa Cruz			50 44				111 50
Stuttgart	1,500 00	606 12		617 17	480 00		1,959 75
Sydney	2,000 00	32 61		870 65	298 36	23 39	1,015 97
Brisbane			19 19				138 70
Newcastle	1,000 00		1,285 40				714 60
Tamatave	2,000 00			297 15			35 50
Andakaba							2 50
Majonga							
Tampico	1,500 00			497 47			187 50
Tangier	2,000 00			842 00			10 00
Casa Blanca							(d)
Laraiche							(d)
Mazagan							(d)
Mogador							(d)
Rabat							(d)
Safi							(d)
Tegucigalpa ²		327 88					
Tien-Tsin ³	2,434 79			1,518 85		63 05	168 50
Toronto	2,000 00	197 77		455 25		3 23	4,419 50
Whitby							667 50
Trieste	2,000 00	288 04		547 61		4 60	1,886 01
Fiume							251 50
Tunstall	2,500 00			759 97	683 67		7,890 00
Valparaiso	3,000 00			853 10			305 60
Vera Cruz	3,000 00			989 65			2,842 74
Coatzacoalcas							32 50
Frontera							301 00
Verriers and Liege	1,500 00	203 80		400 02			1,810 00
Victoria	2,500 00			806 00			2,325 94
Windsor (Ont.)	1,500 00			245 26			3,320 00
Winnipeg	1,500 00			409 25		6 81	433 00
Emerson							225 00
Wakopa							60 75
Zurich	2,900 00	119 55		1,121 67	480 00	3 52	2,873 75
COMMERCIAL AGENCIES.							
Goderich	1,500 00			314 73		5 44	347 00
Stratford	1,000 00						3,209 00
Maracaibo	2,000 00			774 25	300 00		2,392 50
Coro							330 00
San Cristobal							(d)
Valera							(d)

¹ No fees.² No accounts for salary and fees received.³ Salary from July 1, 1884, to October 20, 1884, not yet adjusted.

B.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE B—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
COMMERCIAL AGENCIES—Continued.							
Nottingham.....	\$2,500 00			\$787 94	\$400 00		\$8,107 55
Derby.....							797 50
Leicester.....	172 50						1,172 50
Ottawa.....	3,000 00	\$164 83		372 65		\$1 47	4,874 00
Grenville.....							332 00
Sagua la Grande.....	2,000 00			482 00	400 00		625 41
Total.....	393,301 89	19,945 60	\$4,881 22	125,181 96	50,071 89	2,812 13	655,658 78

C.—STATEMENT of CONSULAR FEES, SALARIES, and EXPENSES for the fiscal year ended June 30, 1885.

SCHEDULE C.

[a, For one quarter. b, For two quarters. c, For three quarters. d, No returns.]

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATÉS.							
Algiers ¹	\$983 75	\$241 85		\$67 88			\$59 00
Bone.....							30 00
Oran.....							55 00
Batavia.....	1,000 00			194 21			650 25
Soerabaya.....							194 44
Bombay.....	1,000 00			52 36		76 43	293 30
Cape Haytien.....	1,000 00						500 05
Gonaives.....			142 84				289 50
Port de Paix.....			185 28				144 00
Gaspé Basin.....	1,000 00			5 27		9 74	26 00
Magdalen Island ²							40 00
Paspebiac.....							968 50
Ghent.....	1,000 00			c58 70			22 00
Ostend.....							595 00
Guaymas.....	1,000 00			74 56			131 00
Nantes.....	1,000 00	122 25		176 93		11 85	96 50
Angers.....							50 50
L'Orient.....							2 50
Rennes.....							26 00
St. Nazaire.....							1,170 00
Nuevo Laredo.....	1,000 00			77 63			1,061 00
Garita Gonzalez.....	61 00						1,188 25
Piedras Negras.....	1,000 00			112 25			431 00
Rio Grande do Sul.....	1,000 00			110 07			187 50
Ruatan and Truxillo.....	1,000 00			105 75			a52 50
Truxillo.....							22 50
Santiago (C. V. I.).....	1,000 00			38 93		48 75	2 50
Brava.....							(d)
Fogo.....							(d)
Sal.....							252 50
St. Vincent.....							95 56
Sierra Leone.....	1,000 00			156 97			25 00
St. Paul de Loando ³	953 29	81 52		c16 69			

¹ No salary claimed from April 1, 1885, to April 6, 1885.² No fees.³ Salary account from June 14, 1885, to June 30, 1885, not received.

C.—STATEMENT of CONSULAR FEES, SALARIES, &c.—Continued.

SCHEDULE C—Continued.

Consulates and their agencies.	Salaries and compensation from agencies.	Salary while awaiting instructions, making transit, &c.	Pay for services to vessels, &c.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
CONSULATES—Continued.							
Stettin	\$1,000 00			\$14 00		\$9 60	\$415 25
Dantzic							250 00
Konigsberg	1 50						1,001 50
Tabiti	1,000 00			40 00			486 43
Talcahuano	1,000 00			657 05			47 00
Turk's Island	1,000 00			838 11			309 66
Cockburn Harbor			\$80 61				159 91
Salt Cay			85 76				692 57
Venice	1,000 00			172 94		27 25	547 50
Windsor (N. S.)	1,000 00			104 88			319 25
Annapolis			524 00				215 50
Cornwallis							57 00
Digby							82 50
Kempt			82 48				120 00
Parrsboro'			28 90				90 50
Port Joggins			92 43				240 00
Walton							30 50
Wolfville							2 00
Yarmouth			12 77				743 50
Zanzibar	1,000 00			88 80			222 72
COMMERCIAL AGENCIES.							
Gaboon ¹	692 94						
Levuka	1,000 00	\$273 44		672 56		8 27	12 19
Rouen ²					\$400 00		
Total	23,692 48	719 06	1,235 07	1,836 54	400 00	191 89	14,065 47

¹ No salary claimed from July 1, 1884, to October 21, 1884. No fees.² For fees see Table D.—*Consulate*.**D.—STATEMENT of CONSULAR FEES, COMPENSATION, EXPENSES, and LOSS by EXCHANGE for the fiscal year ended June 30, 1885.**

NOT INCLUDED IN SCHEDULE B OR C.

[a, for one quarter. b, for two quarters. c, for three quarters. d, no returns.]

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1792, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
AGENCY AND CONSULATE-GENERAL.							
Cairo ¹	\$137 50	\$137 50				\$317 55	\$13 52
UNSALARIED CONSULATES.							
Aden	540 00	540 00				50 08	
Alicante	87 88	87 88					
Amapala	170 00	170 00				8 25	
Yuscaran d							
Annaberg	5,382 50	2,500 00	1,667 50	1,215 00		123 64	
Barranguilla	2,367 00	2,500 00		13 69	146 69	287 14	
Rio Hacha	125 50						
Santa Martha	22 50						

¹ From July 6, 1884, to June 30, 1885.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Bathurst	\$35 50	\$61 44			\$25 94		
Belleville	1,611 50	1,611 50				\$51 84	
Deseronto	239 00						
Pictou	237 00						
Bergen	589 00	589 00				30 05	
Drontheim	56 00						
Stavanger	63 50						
Breslau	1,548 50	1,548 50				44 60	\$0 81
Brunswick	4,663 86	2,500 00	\$1,908 03	\$155 83		118 10	
Buenos Ayres ¹	2,304 65	2,466 03		1,000 00	1,161 38	370 04	
Carthage (U. S. C.)	883 09	949 04			65 95		
Carthage, Spain	132 50	132 50					
Catania	1,318 00	1,330 63			12 63	46 66	
Licata	35 00						
Syracuse	15 00						
Cayenne	7 50	42 05			34 55		
Chefoo	184 00	817 00			633 00	53 02	
Chihuahua	187 25	187 25				9 80	
Christiania	525 50	525 50				67 93	
Arendal	25 50						
Christiansand	17 50						
Ciudad Bolivar	560 46	560 46					
Coaticook	600 50	600 50					
Georgeville	134 50						
Hereford	137 00						
Lineboro'	666 50						
Potton	254 50						
Stanstead	254 00						
Colonia ¹							
Paysanduc					\$55 99		
Cognac	1,857 50	1,857 50				143 99	1 76
Limoges	906 00						
Coguinbo c.	56 57	64 20			7 63	15 17	
Caldera d.							
Cordoba	12 00	12 00					
Corunna	61 00	61 00					
Carril d.							
Corubion d.							
Ferrol	12 67						
Vigo	52 50						
Vivero (d.)							
Curacao	1,261 00	1,830 74			569 74	64 78	
Bonaire	33 29						
Denia (c)	972 50	972 50					
Elberfeld	3,740 50	2,500 00	340 50	900 00		230 10	
Falmouth	85 50	140 21			54 71	38 29	
Scilly Islands (d)							
Goree-Dakar	40 49	119 22			78 73		
Gottenburg	1,197 50	1,207 44			9 94	363 00	
Malmø	88 50						
Guerrero	167 50	167 50				36 12	
Guelph	3,400 00	2,500 00	687 00	213 00		75 65	2 20
Helsingfors ²							
Wyborg ²							
Hobart	5 00	5 00				61 69	
Horgen	3,125 00	2,500 00	80 00	545 50		612 54	
Iloilo (d)							
Iquique	434 39	729 77			295 38	301 80	
Arica (d)							
Kehl	1,781 50	1,781 50				111 68	
Lambayeque	77 50	77 50				33 91	
Chimbote (d)							
Eten (d)							
Labos de Afuera (d)							
Pacasmayo (d)							
Payta	45 00						
Tumbes (d)							

¹ From July 6, 1884, to June 30, 1885.² No fees.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
La Paz, Mexico	\$251 00	\$310 09			\$59 09	\$81 11	
Magdalena Bay	60 00						
San José and Cape St. Lucas	117 50						
La Union	257 50	257 50					
Londonderry	93 00	93 00				60 06	\$1 50
Manzanillo (d)							
Mazatlan	653 26	708 84			55 58	40 30	
Altata (d)							
Durango (d)							
Merida	1,682 44	1,722 93			40 49	279 48	
Campeachy	95 00						
Progreso					18 53		
Monterey	360 00	360 00				59 74	
Moscow	1,016 50	1,016 50				140 37	
Muscat	40 50	40 50					
New Chwang	57 83	74 62			36 79	180 00	9 00
Patras	382 00	382 00				19 27	
Cephalonia ¹							
Corfu	14 50						
Piræus	15 50						
Syra	22 50						
Zante	75 00						
Padang	89 99	129 22			39 23		
Paramaribo	327 99	426 97			98 98	11 60	
Plymouth	203 00	283 32			80 32		
Dartmouth	40 50						
Guernsey	36 50						
Jersey	73 50						
Rheims	2,447 50	2,447 50				82 89	
Rosario	543 83	1,482 53			938 70	348 68	
Rouen	922 50	968 51			46 01	360 16	2 00
Bologne-sur Mer	11 50						
Calais	544 00						
Dieppe ¹							
Dunkirk	222 89						
Lille	177 00						
Roubaix	847 50						
Saint John's, N. F.	847 66	942 62			94 96		
Harbor Grace, (d)							
Saint Martin	166 23	261 21			94 98		
Saint Eustatius					96 61		
Saint Galle	6,752 50	2,500 00	\$3,299 20	\$953 30		583 67	14 89
Korschach	15 00						
Saltillo ²							
San Blas	80 00	124 92			44 92	200 76	
San Juan de los Remedios	316 50	758 44			441 94	37 76	
San Luis Potosi	18 50	18 50				4 19	
Santander	144 50	144 50					
Bilboa	144 50						
Gijon	5 00						
San Sebastian (d)							
Santos	2,120 61	2,120 61				31 64	
Desterro (d)							
Sherbrooke	4,169 50	2,500 00	1,325 50	344 00		188 53	2 50
Sonsonate	474 50	474 50				56 00	
La Libertad (c)	481 00						
Stockholm	1,266 50	1,266 50				117 92	
Christianstad ¹							
Gefle	12 50						
Norrkoping ¹							
Soderhamn ¹							
Sundsvall ¹							
Teneriffe	150 00	204 25			54 25	57 28	
Grand Canary (d)							
Langarotte	5 00						
Las Palmas	164 00				4 12		
Orotava (d)							
Three Rivers	2,521 50	2,416 37	105 13			58 12	

¹ No fees.² No officer in charge.

D.—STATEMENT of CONSULAR FEES, COMPENSATION, &c.—Continued.

NOT INCLUDED IN SCHEDULE B OR C—Continued.

Consulates and their agencies.	Fees collected.	Compensation of consuls.	Fees accruing to Government.	Rent and clerk hire of consuls. (Sec. 1732, R. S.)	Pay for services to vessels, &c.	Contingent expenses.	Loss by exchange.
UNSALARIED CONSULATES—Continued.							
Trinidad (island).....	\$1,928 59	\$2,500 00		\$328 25	\$399 66	\$61 75	
Turin.....	297 00		\$133 50	163 50		179 84	\$1 50
Tuxpan (a) ¹	83 75	83 75				130 76	
Warsaw.....	8 50	8 50				230 53	
Zacatecas ²							
UNSALARIED COMMERCIAL AGENCIES.							
Baracoa de Cuba.....	1,361 50	2,500 00			1,138 50	20 00	
Belize.....	576 60	898 99			322 39	21 92	
Buenaventura.....	448 00	448 00				19 80	
Cardenas.....	1,490 04	2,500 00		587 08	1,597 04	468 25	
Castelamare.....	1,243 00	1,243 00				186 69	5 43
Chatham.....	2,740 00	2,500 00	240 00			8 00	
Wallaceburg.....	1,639 00	639 00					
Cobija d.....							
Collingwood.....	746 50	746 50				58 16	75
Orilla.....	247 50						
Owen Sound.....	193 50						
Sault St. Marie.....	208 00						
Waubauskene.....	334 00						
Dunfermline.....	2,860 00	2,500 00		360 50		119 87	
Kirkcaldy.....	782 50						
Dusseldorf.....	1,327 50	1,327 50				91 69	
Essen.....	134 50						
Garrucha d.....							
Gloucester.....	304 50	304 50				38 46	
Hull.....	1,352 50	1,631 03			278 53	128 56	
Mayaguez.....	546 79	1,058 26			511 47	199 42	
Mayence.....	3,741 50	2,500 00	646 30	595 20		86 24	
Medellin a.....	16 00	16 00					
Morrisburg.....	1,087 00	1,087 00				38 67	50
Cornwall.....	444 00						
Ponce d.....							
Port Hope.....	2,108 50	2,108 50				68 42	50
Cobourg.....	571 00						
Port Rowan.....	1,621 50	1,621 50				36 86	
Port Stanley and St. Thomas Courtwright.....	3,312 00	2,500 00	812 00			55 75	
Presidio del Norte ²	144 00						
Puerta Plata.....	378 00	480 23			102 23	38 00	
Samana ³	71 55	115 10			43 55		
San Juan del Sur ³							
Sorel.....	1,326 50	1,326 50				63 65	
Stanbridge.....	1,798 75	1,798 75				73 70	
Clarenceville.....	351 00						
Freilighsburg.....	197 50						
Sutton.....	509 50						
St. Bartholomew ⁴							
St. Christopher.....	1,230 50	1,333 57			103 07		
St. Denis d.....							
St. Etienne.....	1,807 00	1,807 00				137 90	2 30
St. Georges, Bermuda.....	59 50	326 16			266 66		
St. Hyacinthe.....	2,552 50	2,500 00	52 50			80 75	1 00
Waterloo.....	693 00						
St. Marc c.....	51 07	64 21			13 14	60 00	
St. Pierre, Miquelon.....	145 50	167 74			22 24		
Tetuan ⁴ c.....							
Woodstock.....	793 50	793 50				38 73	
Purchases of consular stationery, &c., by Department of State.....						3,363 45	
Total.....	121,621 18	100,285 86	11,297 16	6,537 85	9,352 44	12,637 99	60 36

¹ Office abolished.² No officer in charge.³ March 10, 1885, to June 30, 1885.⁴ No fees.

E.—NAMES of CONSULAR CLERKS, with their SALARY and EXPENSES, for the fiscal year ended June 30, 1885.

Names.	Place.	Salary.	Loss by exchange.	Contingent expenses.
Brown, Samuel P ¹	Belfast	\$500 00		
Butler, W. W.	Liverpool	1,000 00		\$25 00
De Zeyk, Albert J.	Lisbon	1,200 00	\$23 20	
Duer, jr., Denning.	do	1,000 00	15 48	
Hastings, F. P ²	Honolulu	694 50		
MacLean, E. P.	Paris	1,200 00		
Scidmore, George H ³	Osaka and Hiogo	1,098 91		
Smith, G. Harrison	Berlin	1,000 00		
Springer, Joseph A.	Havana	1,200 00		
Thirion, Charles F.	Paris	1,200 00		
Tonhay, St. Leger A.	Rome	1,000 00	50 00	
Vest, George P ⁴	Liverpool	236 15		110 45
Wood, Charles M ⁵	Rome	961 96	41 67	
Totals		12,291 52	130 35	135 45

¹Accounts for the March and June quarters, 1885, not received.

²No salary claimed from October 31, 1884, to April 2, 1885.

³Acting consul at Osaka and Hiogo from July 1 to 31, 1884.

⁴Appointed April 6, 1885.

⁵No salary claimed from July 1 to September 11, 1884.

F.—STATEMENT of SUNDRY EXPENSES at CONSULATES in CHINA, JAPAN, SIAM, and TURKEY for the fiscal year ended June 30, 1885.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates, China, Japan, and Siam.	Salaries, marshals for consular courts.	Expenses of interpreters, guards, &c., in Turkish dominions.	Loss by exchange.	Total.
Amoy	\$120 00	\$750 00	\$750 00			\$1,620 00
Bangkok	724 58	375 00				1,099 58
Beirut				\$600 00	\$30 00	630 00
Cairo				500 00	22 48	522 48
Canton	300 00	750 00				1,050 00
Chefoo	300 09					300 09
Constantinople			1,000 00	750 00	156 25	1,806 25
Foo-Chow	180 00	21,500 00	1,000 00			2,680 00
Hankow		750 00				750 00
Hong-Kong		750 00				750 00
Jerusalem				600 00	42 00	642 00
Kapagawa	2,373 50	1,697 80	1,000 00		10 34	5,081 64
Nagasaki			1,000 00			1,000 00
New Chwang	600 00				30 00	630 00
Osaka and Hiogo	320 95	82 88	999 09			1,402 92
Shanghai	2,427 77	1,541 66	1,000 00		10 26	4,979 69
Smyrna	402 00			512 20	101 52	1,015 72
Tien-Tsin	140 06	2,000 00			30 00	2,170 06
Total	7,888 95	10,197 34	6,749 09	2,962 20	432 85	28,230 43

RECAPITULATION OF EXHIBITS B, C, D, E, AND F.

Paid:	
Salaries, consular service	\$425,411 31
Salaries, consular officers not citizens	5,857 09
Loss on bills of exchange, consular service (salaries and contingencies)	3,627 58
Pay of consular officers for services to American vessels and seamen	15,511 73
Compensation from fees (sections 1703, 1730, and 1733, R. S.)	189,626 83
Office-rent and clerk-hire (section 1732, R. S.)	6,195 91
Contingent expenses, United States consulates	139,791 94
Allowance for clerks at consulates	50,471 89
Expenses of prisons for American convicts	7,888 95
Salaries interpreters to consulates in China, Japan, and Siam	10,197 34
Salaries marshals for consular courts	6,749 09
Expenses of interpreters, guards, &c., in Turkish dominions	2,962 20
Shipping and discharging seamen	5,291 24
Consular fees received for official services	870,183 10
	791,245 43
Excess of expenditures over receipts	78,837 67

a For three quarters.

G.—STATEMENT of RELIEF AFFORDED SEAMEN, with EXTRA WAGES and ARREARS, for the fiscal year ended June 30, 1885.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses, including loss by exchange.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Acapulco	2	\$10 00	\$4 00		\$25 76	\$39 76		
Antigua	1				1 44	1 44	\$971 76	\$751 46
Antwerp							78 68	78 68
Apia	2	117 35	27 62	\$10 40		155 37	45 00	
Auckland	7	24 12	6 98	318 74	41 00	390 84	340 16	85 95
Bahia	1	22 10			3 16	25 26	119 05	114 05
Barbadoes	13	109 50	2 88		12 40	124 78	2,294 51	2,120 05
Barranquilla	9	105 94	20 55		20 00	146 49	955 31	136 86
Batavia	9	98 00		13 26	21 30	132 56	1,958 21	1,881 51
Belfast	23				38 86	38 86		
Belize	3			7 50		7 50	78 82	66 32
Berlin	19				57 00	57 00		
Bombay	1	296	10 36			13 32		
Bremen							121 32	121 32
Bristol	2	35 22	13 52			48 74	3,162 98	3,007 62
Buenos Ayres	14	155 00	97 20	637 20	54 11	943 51	3,616 99	3,222 22
Cadiz		5 98			2 61	8 59	47 35	38 76
Calcutta	2						75 00	75 00
Callao	1							20 00
Cape Haytien							27 00	27 00
Cape Town	4	33 50	23 89	53 14	25 16	135 64	55 11	
Cardenas	1						337 07	337 07
Cardiff	3	3 00		52 56	10 00	65 56	62 23	27 23
Ceylon	1						135 06	30 00
Chefoo	2	16 00				16 00		
Cienfuegos		7 34			4 30	11 64	282 72	204 46
Colon	15	364 50			14 00	378 50	68 00	
Cork		2 18		33 58	16 99	52 75	145 21	91 14
Curaçao							50	
Demerara	2						762 25	762 25
Falmouth	15	8 40			68 91	77 31		
Fayal	59	517 47	753 31	274 22	193 33	1,758 35	75 00	
Funchal	2			23 69	12 90	36 59	65 00	
Genoa	1			35 90		35 90	363 39	275 49
Goree-Dakar							18 00	18 00
Gottenburg	1	6 50			5 00	11 50		
Guadeloupe	7	58 68	38 79	85 16	2 00	184 63	280 61	30 70
Guaymas	5						1,094 98	1,094 98
Halifax	79	183 40	105 00	108 05	154 86	551 31	1,066 00	1,006 00
Havana	81	335 00	180 27	199 70	47 56	762 53	284 81	41 33
Hobart	9	55 65				55 65		
Hong Kong	11			32 00	155 93	187 93	1,787 99	1,490 23
Honolulu	32	29 90		1,043 00	24 00	1,096 90	3,609 48	3,060 07
Hull	26	160 32	523 78			684 10	5,312 94	5,302 86
Iquique	1		15 20	27 78		42 98	262 88	262 88
Kanagawa	10	55 29			55 29	55 29	3,967 62	2,923 50
Kingston, Jamaica	9		115 76		17 64	133 40	545 82	545 82
La Paz, Mexico	3	39 31		35 00	47 34	121 65	336 01	127 04
Leith							1,925 62	1,925 62
Lisbon	19	20 40	77 37	41 95	220 94	360 66	32 06	
Liverpool	46	140 41	57 35	123 36	4 93	326 05	275 80	60 00
London	3	51 57			01	51 58		
Malaga				13 00		13 00	85 66	72 66
Manchester	3				3 53	3 53		
Manila	18	124 11		16 50	253 99	394 60	4,243 00	3,902 41
Marseilles	2	28 03	9 85	23 99	1 95	63 87	1,361 79	1,306 11
Martinique	1	14 40		11 20		25 60	31 17	
Matanzas	1			54 00		54 00	43 80	
Mayaguez	6	31 74				31 74		
Mazatlan							168 16	
Melbourne	3	37 46		49 73	7 59	94 78	5,523 58	5,463 39
Monrovia	8		37 00			37 00		
Montevideo	2	15 40	12 40	30 00		57 80	5 00	
Nagasaki	5	48 00			35 52	83 52	80 30	80 30
Nassau	57	549 77	100 50	29 12	183 93	863 32	52 00	21 00
Osaka and Hiego	14	143 19			82 00	225 19	661 78	33 31
Panama	1						106 03	121 03
Para							103 50	103 50
Pernambuco	22	216 96	308 97	9 50	135 86	671 29	1,443 46	1,043 27
Pictou	20	108 10	425 50	32 00	239 60	804 60	30 00	
Portau Prince	11	148 00				148 00	284 66	72 07
Port Louis	9	154 00	26 25		47 19	227 44	591 90	576 90
Prince Edward Island	3	33 00		59 95	5 19	98 14		
Quebec	1	6 00	4 60		8 00	18 60		
Rio Grande do Sul		1 64			1 96	3 60	168 70	173 01
Rio de Janeiro	8	110 35	38 17	8 94		157 46	4,005 25	3,601 26
Rosario							3,524 48	3,506 48

G.—STATEMENT of RELIEF AFFORDED SEAMEN, &c.—Continued.

Where afforded.	Number relieved.	Boarding and lodging.	Clothing.	Medical aid.	Other expenses, including loss by exchange.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Ronen	3						\$3,210 53	
Sagua la Grande	2		\$7 40	\$138 00	\$0 70	\$146 10	664 47	\$635 16
San Juan del Norte	3		1 19			1 19		
Santiago, C. V. I.	45	\$622 50	182 72	108 93	90 47	1,004 62	149 81	8 26
Santos	8	49 61	15 62		57 71	57 71		
Shanghai	7	23 76	42 00		74 85	140 08	186 87	
Sierra Leone	5	248 00	7 00	144 00	106 80	572 56	5 00	
Singapoe	9	63 00			46 85	445 85	3,747 83	3,510 31
San Domingo	5				98 00	161 00	368 85	15 31
Stettin							51 00	51 00
Sydney	5	44 54	37 49	53 01	24 12	159 16	2,277 53	1,755 39
St. George's, Bermuda	12	93 12	10 96	9 60	20 80	134 48	62 10	
St. Helena	53	1,434 00	2,304 84	369 25	252 51	4,360 60	375 25	179 39
St. John, N. B.	20	18 80	18 00		49 57	86 37		
St. John's, N. F.	12	68 80	120 00		66 06	254 86		
St. Martin	6	29 00	15 10	4 50	20	48 80		
St. Paul de Loando	29	262 66	73 90	3 80	1,132 09	1,472 45	14 00	
St. Pierre, Miquelon	23	27 81	335 02		138 38	501 81	12 16	
St. Thomas	35	349 00		445 14	2 96	797 10	738 89	349 64
Tahiti	1			144 22		144 22		
Talcahuano	4	105 15	26 00	32 80	21 50	185 45	30 00	
Tamatave	5	174 15	170 27	15 39		350 81	1,007 56	715 57
Trieste							62 61	62 61
Trinidad	4	8 40		40 68		58 08	496 35	17 48
Turk's Island	52	1,003 00	563 86	46 00	85 19	1,698 05		
Valparaiso	7	38 40		214 50	8 75	261 65	431 32	248 08
Vera Cruz	6	105 00			18 00	123 00		
Victoria	22	42 24		2 50	130 00	174 74	45 00	
Windsor	5	85 00	44 00	37 25	21 90	188 15		
Zanzibar							151 42	
United States naval paymasters	2	5 65	21 67			27 32		
Masters and owners of vessels	51				762 50	762 50		
Totals	1,173	9,446 78	7,034 71	5,312 69	15,519 01	*27,313 19	73,046 86	58,988 36

*Of these amounts \$326.11 is for loss by exchange on drafts and remittances for relief of seamen.

H.—STATEMENT showing the NUMBER, of SEAMEN SENT to the UNITED STATES and AMOUNT PAID at the TREASURY for PASSAGE, for the fiscal year ended June 30, 1885.

Where from.	No. of men.	Amount.	Where from.	No. of men.	Amount.
Acapulco	1	10 00	Pernambuco	10	105 00
Antigua	7	115 00	Pictou	2	20 00
Apia	1	50 00	Ponce	6	60 00
Anckland	4	40 00	Port au Prince	13	170 00
Barbadoes	5	50 00	Prince Edward Island	9	90 00
Barranquilla	8	160 00	Rio de Janeiro	2	40 00
Belize	3	30 00	Ruatan and Truxillo	3	30 00
Bristol	1	10 00	Sagua la Grande	2	20 00
Buenos Ayres	4	100 00	San Domingo	1	10 00
Calcutta	1	30 00	San José, Costa Rica	2	20 00
Cape Town	1	10 00	San Juan del Norte	4	40 00
Cardenas	3	30 00	Santiago, C. V. I.	26	440 00
Cienfuegos	3	30 00	Sierra Leone	6	130 00
Colon	12	120 00	Sydney, N. S. W.	3	30 00
Fayal	34	492 00	St. Christopher	9	265 00
Guadeloupe	5	50 00	St. George's	9	99 00
Halifax	26	221 52	St. Helena	14	260 00
Havana	80	800 00	St. John, New Brunswick	14	57 00
Hong-Kong	13	301 00	St. Martin	1	10 00
Honolulu	17	170 00	St. Pierre, Miquelon	10	100 00
Iloilo	3	60 00	St. Thomas, W. I.	28	290 00
Kanagawa	16	175 00	Tahiti	1	10 00
Kingston, Jamaica	6	60 00	Talcahuano	1	30 00
La Paz, Mexico	1	10 00	Tampico	1	10 00
Liverpool	33	330 00	Trinidad Island	1	10 00
Manzanillo	2	20 00	Turk's Island	52	520 00
Marseilles	1	20 00	Valparaiso	3	50 00
Martinique	1	15 00	Vera Cruz	6	60 00
Matanzas	1	20 00	Victoria	14	54 00
Mayaguez	9	90 00	Windsor	8	45 32
Mazatlan	7	70 00			
Nassau	56	570 00	Total	626	7,364 84

RECAPITULATION OF EXHIBITS G AND H.

Amount expended for relief of seamen:		
Board and lodging	\$9,446 78	
Clothing	7,034 71	
Medical aid	5,312 69	
Passage to the United States (paid at Treasury)	7,364 84	
Other expenses	5,192 90	
		\$34,351 92
Amount of extra wages and arrears collected	73,046 86	
Amount of extra wages and arrears paid to seamen	58,988 36	
Balance of extra wages and arrears		14,058 50
Excess of relief over extra wages and arrears		20,293 42
Amount of loss by exchange on drafts and remittances for relief of seamen		326 11

I.—INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED and CASH DEPOSITED for the fiscal year 1885.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Alabama	\$141,663 22	\$72,752 84	Included the State of Nevada during the month of July, 1884.
Arkansas	91,774 01	89,285 93	
First California	2,064,479 90	2,342,080 55	
Fourth California (old)	56,530 09	22,430 53	
Fourth California (new)	263,580 71	251,135 00	
Total	2,384,590 70	2,615,646 08	
Colorado	225,104 71	195,194 89	This district includes Wyoming Ter.
Connecticut	478,213 60	414,412 14	
Delaware	293,197 96	244,184 44	
Florida	223,785 69	218,427 70	
Georgia	415,724 81	315,210 72	
First Illinois	9,453,285 74	8,001,784 84	
Second Illinois	245,804 96	221,380 70	
Fourth Illinois	360,627 88	303,279 17	
Fifth Illinois	13,102,389 89	13,314,490 75	
Eighth Illinois	714,788 43	900,033 94	
Thirteenth Illinois	537,883 63	351,204 16	
Total	24,414,780 53	23,098,193 56	
Sixth Indiana	3,696,450 47	2,729,501 00	
Seventh Indiana	1,156,029 58	1,117,364 13	
Eleventh Indiana	212,065 00	189,487 51	
Total	5,064,545 05	4,036,352 64	
Second Iowa	1,667,712 24	1,960,445 76	
Third Iowa	208,373 28	181,883 89	
Fourth Iowa	119,907 79	81,372 04	
Total	1,995,993 31	2,223,701 69	
Kansas	286,555 17	170,534 98	This district includes Indian Territory.
Second Kentucky	2,775,255 43	1,734,249 61	
Fifth Kentucky	9,481,835 15	7,076,453 25	
Sixth Kentucky	4,142,151 44	3,361,765 03	
Seventh Kentucky	3,806,795 14	1,931,719 07	
Eighth Kentucky	1,439,597 55	764,273 88	
Total	21,645,634 71	14,868,460 84	
Louisiana	697,285 33	538,814 89	
Maine	66,947 81	52,924 31	
Maryland	3,321,674 04	2,774,744 95	

I.—INTERNAL-REVENUE STAMPS and ASSESSMENTS, &c.—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Third Massachusetts	\$2, 211, 205 80	\$1, 970, 723 02	
Tenth Massachusetts	318, 968 21	316, 730 94	
Total	2, 530, 174 01	2, 287, 453 96	
First Michigan	1, 650, 496 83	1, 357, 581 42	
Fourth Michigan	181, 891 91	171, 090 96	
Total	1, 832, 388 24	1, 529, 272 38	
Minnesota	548, 603 70	497, 801 19	
Mississippi	67, 964 43	48, 328 30	
Second Mississippi (old)		2, 547 20	Deposited on account of F. S. Hunt, late collector.
Third Mississippi (old)		525 00	Deposited on account of B. B. Emery, late collector.
Total	67, 964 43	51, 400 50	
First Missouri	5, 699, 467 48	5, 011, 610 72	
Fourth Missouri	445, 572 14	303, 262 37	
Sixth Missouri	1, 107, 231 64	962, 303 83	
Total	7, 252, 271 26	6, 277, 176 92	
Montana (old)	11, 436 84	10, 363 25	
Montana (new)	105, 312 40	80, 701 50	This district embraced the Territories of Idaho and Utah till August 1, 1884; when the latter was detached and joined to Nevada.
Total	116, 749 24	91, 064 75	
Nebraska	2, 354, 007 84	1, 971, 309 62	This district includes Dakota.
Nevada	98, 991 58	54, 228 00	This district now embraces Nevada and Utah, formed August 1, 1884.
New Hampshire	417, 836 55	382, 538 16	
First New Jersey	260, 276 81	222, 167 73	
Third New Jersey	492, 812 73	478, 942 77	
Fifth New Jersey	3, 354, 334 82	2, 960, 608 96	
Total	4, 107, 423 86	3, 661, 719 46	
New Mexico	100, 628 80	67, 354 91	This district includes Arizona.
First New York	3, 008, 572 11	2, 840, 455 10	
Second New York	1, 373, 489 77	1, 502, 773 28	
Third New York	5, 359, 584 83	5, 057, 715 43	
Fourteenth New York	726, 678 52	679, 724 30	
Fifteenth New York	885, 156 12	829, 251 96	
Twenty-first New York	935, 441 10	853, 103 50	
Twenty-eighth New York	1, 468, 184 81	2, 058, 704 34	
Total	13, 957, 107 26	13, 821, 727 91	
Second North Carolina (old)		1, 600 00	Deposited on account of Geo. P. Peck, late collector.
Fourth North Carolina	767, 041 58	652, 646 95	
Fifth North Carolina (old)	558, 402 73	410, 535 03	
Fifth North Carolina (new)	251, 775 06	65, 224 02	
Sixth North Carolina	594, 960 51	558, 875 08	The fifth district was consolidated with the fourth and sixth districts January 31, 1885, and had no separate existence till June 1, 1885, when it was restored again.
Total	2, 172, 179 88	1, 688, 881 08	
First Ohio	11, 304, 923 91	8, 737, 148 51	
Sixth Ohio	1, 625, 069 26	1, 283, 189 40	
Tenth Ohio	847, 644 02	691, 842 78	
Eleventh Ohio	1, 235, 580 83	1, 057, 888 93	
Eighteenth Ohio	853, 737 12	793, 359 98	
Total	15, 866, 955 14	12, 563, 429 60	
Oregon	181, 960 00	119, 246 16	This dist. embraces Washington Ter.
First Pennsylvania	3, 060, 991 86	2, 892, 819 85	
Ninth Pennsylvania	1, 370, 265 87	1, 331, 453 94	
Twelfth Pennsylvania	518, 143 59	443, 302 84	
Nineteenth Pennsylvania	137, 948 73	129, 984 68	
Twenty-second Pennsylvania	2, 187, 505 90	1, 609, 332 26	
Twenty-third Pennsylvania	1, 132, 088 55	974, 956 60	
Total	8, 406, 944 50	7, 384, 860 17	

I.—INTERNAL REVENUE STAMPS and ASSESSMENTS, &c.—Continued.

District.	Stamps and assessments.	Cash deposited.	Remarks.
Rhode Island.....	\$133,432 28	\$127,587 62	
South Carolina.....	224,011 42	93,747 94	
Second Tennessee.....	107,030 20	98,377 36	
Fifth Tennessee.....	1,169,442 77	955,329 40	
Total.....	1,276,472 97	1,053,706 76	
First Texas.....	51,649 09	40,698 41	Deposited by William A. Saylor, late collector.
Second Texas (old).....		661 18	
Third Texas.....	97,017 74	73,586 41	
Fourth Texas.....	120,487 00	68,739 92	
Total.....	269,153 83	183,685 92	
Vermont.....	35,395 43	31,370 26	
Second Virginia.....	2,044,705 50	1,520,220 87	Deposited by James C. Orr, late collector.
Fourth Virginia.....	957,771 93	729,128 99	
Sixth Virginia.....	1,097,854 44	803,843 82	
Total.....	4,100,331 87	3,053,193 68	
First West Virginia, old.....		2,500 00	
West Virginia.....	790,881 45	544,492 41	
Total.....	790,881 45	546,992 41	
First Wisconsin.....	2,751,446 07	2,466,741 03	
Second Wisconsin.....	155,200 25	151,412 77	
Third Wisconsin.....	283,104 33	241,678 73	
Sixth Wisconsin.....	183,236 87	170,463 02	
Total.....	3,372,987 52	3,030,295 55	

RECAPITULATION BY STATES.

INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED for the fiscal year ended June 30, 1885, and CASH DEPOSITED for the fiscal years 1884 and 1885 in each State and Territory.

States and Territories.	Stamps and assessments.	Cash deposited—1884.	Cash deposited—1885.
Alabama.....	\$141,663 22	\$85,656 55	\$72,752 84.
Arkansas.....	91,774 01	90,819 19	89,285 93
California.....	2,384,590 70	3,381,332 25	2,615,646 08
Colorado.....	225,104 71	195,999 50	195,194 89
Connecticut.....	478,213 60	427,949 46	414,412 14
Delaware.....	293,197 96	210,327 24	244,184 44
Florida.....	223,785 69	174,884 17	218,427 70
Georgia.....	415,724 81	382,468 28	315,210 72
Illinois.....	24,414,780 53	23,572,186 51	23,098,193 56
Indiana.....	5,064,545 05	5,621,210 95	4,036,352 64
Iowa.....	1,995,993 31	2,755,756 90	2,222,701 69
Kansas.....	286,555 17	167,555 99	170,534 98
Kentucky.....	21,645,634 71	18,569,360 81	14,868,460 84
Louisiana.....	697,285 33	560,184 89	538,814 89
Maine.....	66,947 81	56,599 19	52,924 31
Maryland.....	3,321,674 04	3,146,719 92	2,774,744 95
Massachusetts.....	2,530,174 01	2,396,590 05	2,287,453 96
Michigan.....	1,682,398 24	1,417,613 18	1,529,272 38
Minnesota.....	548,603 70	490,961 56	497,801 19
Mississippi.....	67,964 43	49,883 73	- 51,400 50
Missouri.....	7,252,271 26	6,478,291 19	6,277,176 92
Montana.....	116,749 24	123,278 52	91,064 75
Nebraska.....	2,354,007 84	1,515,802 98	1,971,309 62
Nevada.....	98,991 58	4,626 44	54,228 00
New Hampshire.....	417,836 55	389,953 89	382,538 16
New Jersey.....	4,107,423 86	3,480,198 29	3,661,719 46
New Mexico.....	100,628 80	68,535 31	67,354 91
New York.....	13,957,107 26	13,773,159 78	13,821,727 91
North Carolina.....	2,172,179 88	1,760,609 00	1,688,881 08
Ohio.....	15,866,955 14	13,519,408 64	12,563,429 60

INTERNAL-REVENUE STAMPS and ASSESSMENTS CHARGED, &c.—Cont'd.

States and Territories.	Stamps and assessments.	Cash deposited 1884.	Cash deposited 1885.
Oregon.....	\$181,960 00	\$128,661 63	\$119,246 16
Pennsylvania.....	8,406,944 50	7,884,700 90	7,384,850 17
Rhode Island.....	133,432 28	130,468 11	127,587 62
South Carolina.....	224,011 42	93,900 39	93,747 94
Tennessee.....	1,276,472 97	1,250,614 54	1,053,706 76
Texas.....	269,153 83	210,733 95	183,685 92
Vermont.....	35,395 43	30,713 31	31,370 26
Virginia.....	4,160,231 87	3,235,569 89	3,053,193 08
West Virginia.....	790,881 45	559,568 37	546,992 41
Wisconsin.....	3,372,987 52	2,996,539 95	3,030,295 55
	131,962,323 71	121,389,393 40	112,498,877 51

¹To this should be added \$32,588.57, aggregate amount deposited during the fiscal year 1884 in Arizona, Dakota, Idaho, Utah, Washington Territory and Wyoming.

K.—INTERNAL-REVENUE EXPENSES for the fiscal year ended June 30, 1885.

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.			
Alabama.....	\$2,750 10	\$12,960 48	\$200 00	\$200 06	\$1,594 50	\$1,955 45	\$19,660 59
Arkansas.....	2,750 05	11,574 58	.....	292 05	11,048 50	1,368 45	27,033 63
First California.....	4,500 00	32,663 51	.....	894 46	16,892 00	19,352 74	74,302 71
Fourth California (old).....	263 20	1,795 05	107 93	16 82	432 00	.....	2,615 00
Fourth California (new).....	2,736 80	17,225 15	1,165 41	389 34	4,576 00	7,584 93	33,677 63
Total.....	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado.....	3,000 00	12,643 55	1,100 00	125 88	.....	1,410 64	18,279 52
Connecticut.....	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware.....	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,460 78
Florida.....	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia.....	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
First Illinois.....	4,500 00	24,088 73	.....	343 37	31,916 00	41,863 15	102,711 25
Second Illinois.....	2,875 00	7,911 01	415 72	156 85	1,148 50	529 75	13,036 83
Fourth Illinois.....	3,125 00	11,402 30	565 80	107 87	3,549 00	1,846 18	20,596 15
Fifth Illinois.....	4,500 00	15,428 70	1,227 70	299 52	55,452 00	45,828 69	126,736 91
Eighth Illinois.....	4,250 00	12,730 00	.....	239 32	6,804 00	3,191 72	27,215 04
Thirteenth Illinois.....	3,250 00	13,196 22	.....	186 05	2,698 00	2,186 11	21,516 38
Total.....	22,500 00	84,756 96	2,209 22	1,333 28	101,567 50	99,445 60	311,812 56
Sixth Indiana.....	4,500 00	11,911 65	225 00	410 66	27,531 00	14,789 43	59,367 74
Seventh Indiana.....	4,206 52	13,534 35	662 55	274 00	5,943 00	7,745 40	32,365 82
Eleventh Indiana.....	2,875 00	9,689 93	492 63	190 93	472 00	823 69	14,544 18
Total.....	11,581 52	35,135 93	1,380 18	875 59	33,946 00	23,358 52	106,277 74
Second Iowa.....	4,500 00	12,115 56	420 30	219 06	8,068 00	3,408 75	34,731 67
Third Iowa.....	2,875 00	7,884 48	.....	157 03	.....	1,027 40	11,943 91
Fourth Iowa.....	2,336 96	5,258 66	394 00	175 48	.....	658 61	8,823 71
Total.....	9,711 96	25,258 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas.....	2,750 00	12,350 56	69 45	211 75	2,101 50	300 64	17,783 90
Second Kentucky.....	4,500 00	20,043 66	840 00	339 41	51,550 00	26,369 57	103,642 64
Fifth Kentucky.....	4,500 00	34,500 00	300 00	730 22	172,455 00	67,185 30	279,670 52
Sixth Kentucky.....	4,500 00	14,711 81	.....	235 78	48,065 00	30,934 86	98,447 45
Seventh Kentucky.....	4,499 95	20,110 90	1,012 97	549 19	74,281 00	22,611 59	123,065 58
Eighth Kentucky.....	4,000 00	16,359 05	600 00	782 01	54,848 50	10,728 81	86,818 37
Total.....	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56

K.—INTERNAL-REVENUE EXPENSES for the fiscal year ended June 30, 1885—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.			
Louisiana	\$3,625 00	\$21,710 85	.....	\$202 12	.....	\$4,963 91	\$30,501 88
Maine	2,500 00	4,690 28	.....	62 72	.....	.....	7,253 00
Maryland	4,500 00	37,941 78	\$700 00	485 93	\$33,797 50	29,673 13	107,098 34
Third Massachusetts	4,500 00	25,041 81	.....	284 84	20,072 00	18,413 51	68,312 16
Tenth Massachusetts	3,125 00	6,600 00	438 85	172 19	2,712 00	1,910 29	14,958 33
Total	7,625 00	31,641 81	438 85	457 03	22,784 00	20,323 80	83,270 49
First Michigan	4,206 52	20,363 19	1,126 06	342 85	.....	2,055 81	28,094 43
Fourth Michigan	2,750 00	6,923 64	.....	86 61	.....	768 81	10,529 06
Total	6,956 52	27,286 83	1,126 06	429 46	.....	2,824 62	38,623 49
Minnesota	3,625 00	15,290 03	.....	181, 51	.....	2,652 01	21,748 55
Mississippi	3,000 00	11,978 85	480 00	102 94	.....	235 70	15,797 49
First Missouri	4,500 00	27,494 12	.....	787 06	12,081 00	23,623 12	68,485 30
Fourth Missouri	3,125 00	7,385 81	400 00	103 68	1,486 00	160 56	12,661 05
Sixth Missouri	4,375 00	16,051 80	1,050 00	255 33	14,515 50	7,885 74	44,133 37
Total	12,000 00	50,931 73	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana (old)	294 80	1,330 00	87 84	9 95	108 00	.....	1,830 59
Montana (new)	2,747 30	11,844 85	641 10	274 03	1,040 50	946 61	17,494 39
Total	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99	.....	237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52	.....	.....	9,180 77
New Hampshire	3,375 00	5,043 35	.....	83 47	1,460 00	1,005 14	10,966 96
First New Jersey	3,125 00	8,350 23	500 07	124 29	.....	2,587 56	14,687 15
Third New Jersey	3,625 00	9,332 40	430 00	107 44	2,308 00	3,836 01	19,638 85
Fifth New Jersey	4,499 97	21,499 92	.....	216 54	.....	2,522 40	28,738 83
Total	11,249 97	39,182 55	930 07	448 27	2,308 00	8,945 97	63,064 83
New Mexico	2,750 00	8,278 60	700 00	225 19	.....	718 86	12,672 65
First New York	4,500 00	32,636 25	4,150 00	327 41	5,684 00	9,549 72	56,847 38
Second New York	4,500 00	26,702 23	.....	137 28	.....	24,649 05	55,988 56
Third New York	4,500 00	40,096 36	3,750 00	603 94	.....	4,485 96	58,436 26
Fourteenth New York	3,875 00	15,506 80	.....	148 82	.....	3,970 01	23,500 73
Fifteenth New York	4,125 00	14,289 97	600 00	136 17	340 00	911 18	20,402 32
Twenty-first New York	4,250 00	20,074 32	600 00	276 47	626 00	4,513 49	30,340 28
Twenty-eighth New York	4,500 00	25,796 16	1,425 60	443 10	6,916 00	13,695 02	52,775 88
Total	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
Fourth North Carolina	3,832 88	35,212 76	33 20	457 23	15,999 50	8,177 29	63,712 86
Fifth North Carolina (old)	1,670 48	16,007 62	515 20	474 43	11,320 50	.....	29,988 23
Fifth North Carolina (new)	350 30	2,003 00	61 90	102 81	2,228 50	4,697 36	9,443 87
Sixth North Carolina	3,707 85	40,890 12	759 70	804 33	100,044 00	22,496 23	168,702 23
Total	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
First Ohio	4,500 00	25,741 38	2,346 87	457 74	41,705 00	70,751 69	145,502 08
Sixth Ohio	4,500 00	11,999 98	1,070 89	139 28	6,170 00	4,954 59	28,834 74
Tenth Ohio	3,875 00	15,251 55	971 49	318 39	4,431 00	3,741 01	28,588 44
Eleventh Ohio	4,500 00	11,566 73	572 95	210 07	7,901 00	4,841 25	29,592 00
Eighteenth Ohio	4,125 00	18,800 09	203 50	323 61	5,772 00	3,091 94	32,328 14
Total	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon	2,874 95	10,301 43	.....	200 95	1,045 00	1,113 82	15,536 15

II.—INTERNAL-REVENUE EXPENSES for the fiscal year ended June 30, 1885—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 Pennsylvania.....	\$4,500 00	\$41,658 28	.....	\$351 26	\$8,552 00	\$40,204 57	\$95,266 11
Ninth Pennsylvania.....	4,500 00	22,783 52	\$749 08	384 61	23,367 00	2,875 95	54,660 16
Twelfth Pennsylvania.....	3,500 00	16,217 75	600 00	382 69	7,332 00	4,556 84	32,589 28
Nineteenth Pennsylvania.....	2,750 00	8,779 04	.....	93 32	2,303 00	242 78	14,168 14
Twenty-second Pennsylvania.....	4,500 00	19,234 35	1,273 82	391 10	51,421 50	14,020 62	90,841 39
Twenty-third Pennsylvania.....	4,375 00	12,856 43	860 00	149 83	9,634 00	6,107 98	33,983 2
Total.....	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,568 32
Rhode Island.....	2,750 00	5,588 71	.....	114 82	.....	655 72	9,109 25
South Carolina.....	3,250 00	18,519 66	.....	269 74	5,531 00	1,969 59	29,539 89
Second Tennessee.....	2,500 00	13,224 70	.....	179 74	8,904 00	5,736 94	30,545 38
Fifth Tennessee.....	4,375 00	21,955 08	.....	609 03	49,977 00	10,887 59	87,863 70
Total.....	6,875 00	35,179 78	.....	788 77	58,881 00	16,624 53	118,349 08
First Texas.....	2,499 99	7,688 54	821 90	99 72	.....	2,781 05	13,891 20
Second Texas (old).....	.....	.....	.....	47 35	.....	.....	47 35
Third Texas.....	2,500 00	9,714 81	.....	94 20	74 00	150 42	12,533 43
Fourth Texas.....	2,625 00	11,643 80	433 25	256 16	2,387 00	406 72	17,751 93
Total.....	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont.....	2,124 98	4,161 02	148 63	39 09	.....	.....	6,473 72
Second Virginia.....	4,500 00	36,185 13	.....	393 91	.....	12,503 09	53,582 13
Fourth Virginia.....	4,000 00	24,332 93	1,958 78	447 53	4,885 00	8,763 00	43,387 24
Sixth Virginia.....	4,125 00	23,281 89	1,397 75	620 45	22,430 00	7,210 96	59,066 05
Total.....	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia.....	3,625 01	15,627 11	223 34	338 89	6,120 00	5,859 53	31,793 88
First Wisconsin.....	4,500 00	11,034 87	.....	219 73	12,640 00	10,797 32	39,191 92
Second Wisconsin.....	2,750 00	5,200 00	.....	51 98	.....	411 44	8,413 37
Third Wisconsin.....	3,000 00	8,640 66	483 29	168 74	1,443 00	1,116 45	14,852 34
Sixth Wisconsin.....	2,750 00	6,232 35	400 00	85 62	.....	.....	9,467 97
Total.....	13,000 00	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60

RECAPITULATION.

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.....	\$2,750 10	\$12,960 48	\$200 00	\$200 06	\$1,594 50	\$1,955 45	\$19,660 59
Arkansas.....	2,750 05	11,374 58	.....	292 05	11,048 50	1,368 45	27,033 63
California.....	7,500 00	51,683 71	1,273 34	1,300 62	21,900 00	26,937 67	110,595 34
Colorado.....	3,000 00	12,643 55	1,100 00	125 33	.....	1,410 64	18,279 52
Connecticut.....	3,375 00	15,591 08	450 00	170 79	2,444 00	4,765 38	26,796 25
Delaware.....	3,000 00	7,221 06	282 38	67 97	210 00	1,679 37	12,600 78
Florida.....	3,000 00	9,910 70	595 29	113 49	.....	.....	13,619 48
Georgia.....	3,250 05	36,674 84	25 00	534 25	22,854 00	7,656 34	70,994 48
Illinois.....	22,500 00	84,756 96	2,209 22	1,333 23	101,567 50	99,445 60	311,812 56
Indiana.....	11,581 52	35,135 93	1,380 18	875 59	38,046 00	23,358 52	106,277 74
Iowa.....	9,711 96	25,258 70	814 30	551 57	8,068 00	11,094 76	55,499 29
Kansas.....	2,750 00	12,350 56	69 45	211 75	2,101 50	300 64	17,783 30
Kentucky.....	21,999 95	105,725 42	2,752 97	2,636 59	400,699 50	157,830 13	691,644 56
Louisiana.....	3,625 00	21,710 85	.....	202 12	.....	4,963 91	30,501 88
Maine.....	2,500 00	4,690 28	.....	62 72	.....	.....	7,253 00

K.—INTERNAL REVENUE EXPENSES for the fiscal year ended June 30, 1885—Con'd.**RECAPITULATION—Continued.**

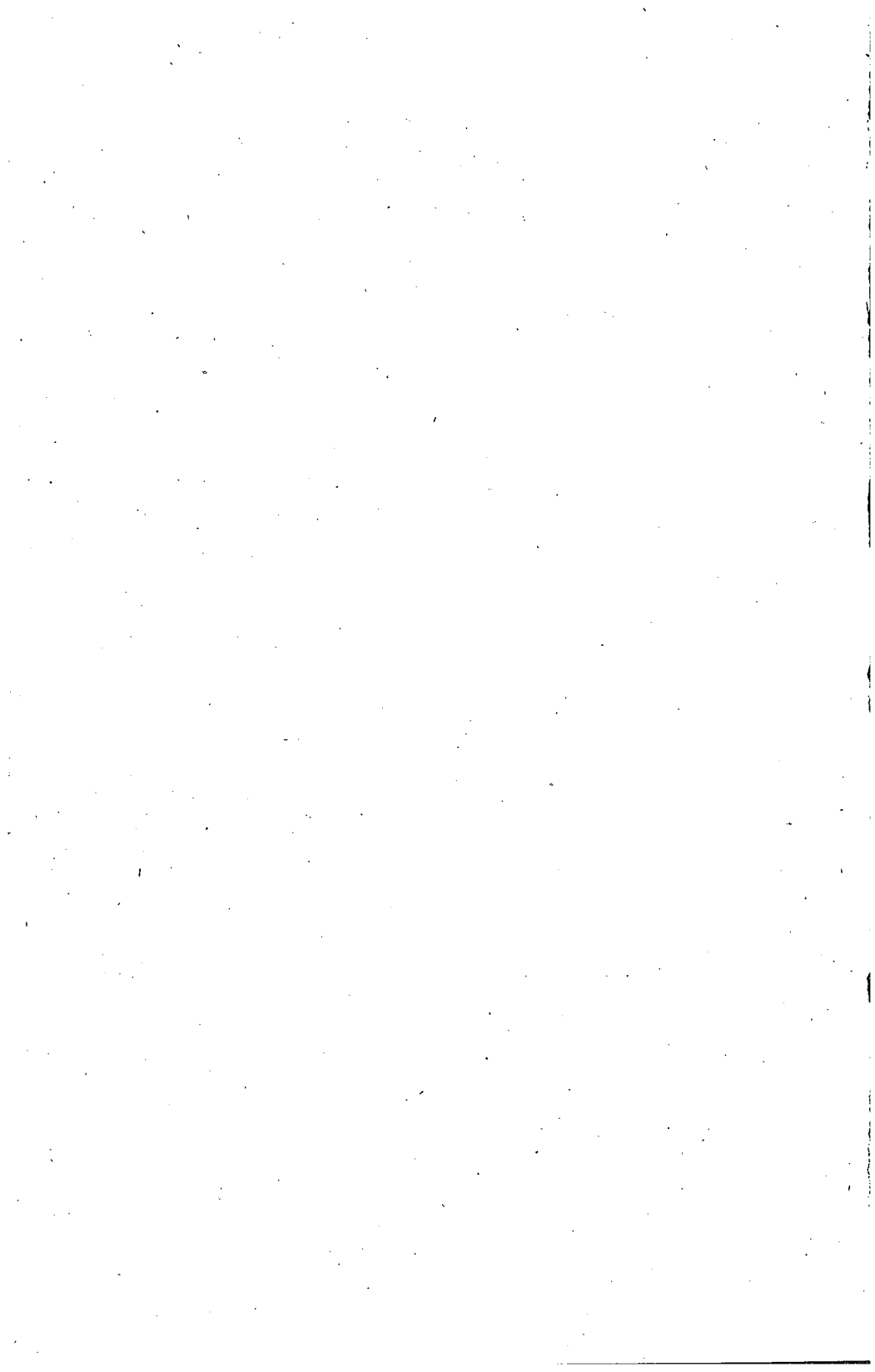
States.	Expenses of collector's office.				Compensation of storekeepers.	Compensation of gaugers.	Total expense.
	Salary of collector.	Deputies and clerks.	Rent, fuel, and lights.	Stationery and other expenses.			
Maryland	\$4,500 00	\$37,941 78	\$700 00	\$485 93	\$33,797 50	\$29,673 13	\$107,098 34
Massachusetts	7,625 00	31,641 81	438 85	457 03	22,784 00	20,323 80	83,270 49
Michigan	6,956 52	27,286 83	1,126 06	429 46		2,824 62	38,623 49
Minnesota	3,625 00	15,290 03		181 51		2,652 01	21,748 55
Mississippi	3,000 00	11,978 85	480 00	102 94		235 70	15,797 49
Missouri	12,000 00	50,931 73	1,450 00	1,146 07	28,082 50	31,669 42	125,279 72
Montana	3,042 10	13,174 85	728 94	283 98	1,148 50	946 61	19,324 98
Nebraska	4,500 00	15,643 99		237 48	8,300 00	6,182 83	34,864 30
Nevada	2,518 40	5,635 85	644 00	382 52			9,180 77
New Hampshire	3,375 00	5,043 35		83 47	1,460 00	1,005 14	10,966 96
New Jersey	11,249 97	39,182 55	930 07	448 27	2,308 00	8,945 97	63,064 83
New Mexico	2,750 00	8,278 60	700 00	225 19		718 86	12,672 65
New York	30,250 00	175,102 19	10,525 60	2,073 19	13,566 00	61,774 43	293,291 41
North Carolina	9,561 51	94,113 50	1,370 00	1,838 80	129,592 50	35,370 88	271,847 19
Ohio	21,500 00	83,359 73	5,165 70	1,461 09	65,979 00	87,380 48	264,846 00
Oregon	2,874 95	10,301 43		200 95	1,045 00	1,113 82	15,536 15
Pennsylvania	24,125 00	121,529 37	3,482 90	1,752 81	102,609 50	68,008 74	321,508 32
Rhode Island	2,750 00	5,588 71		114 82		655 72	9,109 25
South Carolina	3,250 00	18,519 56		269 74	5,581 00	1,969 59	29,539 89
Tennessee	6,875 00	35,179 78		788 77	58,881 00	16,624 53	118,349 08
Texas	7,624 99	29,047 15	1,255 15	497 43	2,461 00	3,338 19	44,223 91
Vermont	2,124 98	4,161 02	148 63	39 09			6,473 72
Virginia	12,625 00	83,799 95	2,356 53	1,461 89	27,315 00	28,477 05	156,035 42
West Virginia	3,625 01	15,627 11	223 34	338 89	6,120 00	5,859 53	31,793 88
Wisconsin	13,000 00	31,108 08	883 29	526 02	14,083 00	12,325 21	71,925 60
Total	308,622 06	1,417,356 50	43,761 19	24,505 52	1,131,497 00	770,843 02	3,696,585 29

¹ Of this amount the sum of \$27,634 was paid for services of storekeepers during last fiscal year, and belongs to expenses of 1884.

² Of this total the sum of \$26,822.32 belongs to expenses of 1884, having been paid out of appropriation for deficiency of that year.



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 17, 1885.

SIR: I have the honor to submit herewith the report of the business operations of this office for the fiscal year ended June 30, 1885. The financial transactions of the Post-Office Department during the last fiscal year have been exhibited in detail in the annual report to the Postmaster-General, which was submitted on the 5th instant.

During the past fiscal year the Money-Order Division of this office labored under an immense accumulation of work, and it was found impossible to adjust or settle accounts pertaining to that division as speedily as requisite for a prompt transaction of the public business. This was a source of great embarrassment in cases where statements of account were suddenly called for by legal representatives of the Government, when needed by them in criminal prosecutions or the investigation of irregularities. I am gratified to report, however, that the business has been so systematized that the vast accumulation of arrears of work no longer exists. More than 40,000 money-orders and postal notes are checked, assorted, and numbered daily, and the weekly statements corresponding thereto examined and registered, and I anticipate no difficulty in future in having quarterly reports made of the revenues of the money-order business, which reports have not been made since the establishment of the money-order system, although, in my opinion, contemplated by law.

The ten clerks authorized for the purpose of 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, have heretofore been engaged upon the current work but will now be transferred to the work which it was originally intended they should perform.

Very respectfully,

D. McCONVILLE,
Auditor.

Hon. DANIEL MANNING,
Secretary of the Treasury.

* * * * *

NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's report.

ACCOUNTS SUBMITTED for SUIT during the fiscal year ended June 30 1885

	Third quarter, 1884.		Fourth quarter, 1884.		First quarter, 1885.		Second quarter, 1885.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Postal	4	\$1,391 08	21	\$4,037 07	3	\$1,241 76	6	\$3,414 95	34	\$10,084 86
Money-order	2	1,215 46	4	887 38	2	8,265 86	3	1,302 80	11	11,671 50
Failing bidders and contractors					7	19,443 76	12	8,894 10	19	28,337 86
Superintendent and disbursing clerk Post-Office Depart- ment			1	30,279 45					1	30,279 45
Total	6	2,606 54	26	35,203 90	12	28,951 38	21	13,611 85	65	80,373 67

AMOUNT COLLECTED in SUIT CASES during the fiscal year ended June 30, 1885.

	Principal.	Interest and costs.	Total.
Postal	\$8,329 63	\$2,266 51	\$10,596 34
Money-order	4,501 52	321 71	4,823 23
Failing bidders and contractors	1,800 25	356 70	2,156 95
Total	14,631 60	2,944 92	17,576 52

* * * * *

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, 1885.

States and Territories.	First, second, and third class offices.				Fourth- class offices.	Total in each State.	Increase.	First, sec- ond, and third-class offices.		Fourth-class offices paying railway postal clerks.
	Speciale.	Depositories.	Depositing.	Total.				Letter-carriers.	Railway postal clerks.	
Alabama		2	20	22	1,385	1,407	21	2	4	
Alaska					7	7	1			
Arizona			6	6	137	143	6		1	
Arkansas		1	17	18	1,100	1,118	22	1	5	1
California	1		57	58	945	1,003	12	5	5	1
Colorado		1	32	33	475	508	2	2	5	
Connecticut		2	53	55	421	466	1	6	8	1
Dakota		1	41	42	866	908	80		5	1
Delaware			7	7	117	124	1	1	1	3
District of Columbia	1			1	6	7	1	1	1	
Florida		1	14	15	559	574	58	1	8	1
Georgia		2	28	30	1,340	1,370	29	4	12	4
Idaho		1	4	5	173	178	8		1	
Illinois	1	2	188	191	1,998	2,189	12	9	31	
Indiana		4	90	94	1,780	1,874	25	7	20	1
Indian			1	1	147	148	12			
Iowa		5	128	133	1,506	1,639	22	9	30	5
Kansas		1	92	93	1,555	1,648	44	4	16	1
Kentucky		2	37	39	1,672	1,711	55	3	8	1
Louisiana	1		11	12	584	596	16	1	2	1
Maine		3	34	37	981	1,018	23	4	6	
Maryland	1		18	19	819	838	7	1	9	2
Massachusetts	1	2	114	117	670	787	4	16	6	
Michigan		5	110	115	1,509	1,624	11	7	16	1
Minnesota		2	50	52	1,058	1,110	13	2	13	2
Mississippi		1	22	23	898	921	57		9	
Missouri	1		78	79	1,914	1,993	19	5	16	2
Montana		1	11	12	224	236	37		2	

NUMBER of GENERAL POSTAL ACCOUNTS of postmasters, &c.—Continued.

States and Territories.	First, second, and third class offices.				Fourth class offices.	Total in each State.	Increase.	First, sec- ond, and third-class offices.		Fourth-class offices paying railway postal clerks.
	Specials.	Depositories.	Depositing.	Total.	Depositing.			Letter-carriers.	Railway postal clerks.	
Nebraska.....		1	52	53	927	980	50	2	8	.....
Nevada.....			9	9	133	142	*2		2	.....
New Hampshire.....	2	30	32	477	509	8	2	5	2	.....
New Jersey.....	1	62	63	695	758	12	7	2	4	.....
New Mexico.....	1	6	7	183	190	18		2		.....
New York.....	2	10	209	221	2,935	3,156	24	19	36	8
North Carolina.....		1	23	24	1,839	1,863	55	2	8	.....
Ohio.....	1	4	131	136	2,588	2,724	12	12	27	.....
Oregon.....		1	13	14	453	467	19	1	2	.....
Pennsylvania.....	1	6	159	166	3,727	3,893	75	15	36	1
Rhode Island.....		1	10	11	115	126	1	3	1	.....
South Carolina.....		1	18	19	794	813	18	1	7	.....
Tennessee.....	3	24	27	1,842	1,869	56	4	10	8	.....
Texas.....	2	75	77	1,607	1,684	77	6	14	1	.....
Utah.....	1	4	5	235	240		1	2		.....
Vermont.....	4	22	26	490	516	5	1	7		.....
Virginia.....	1	30	31	2,053	2,084	101	4	11	4	.....
Washington.....		11	11	853	864	33		3	1	.....
West Virginia.....	1	16	17	1,144	1,161	45	1	6		.....
Wisconsin.....	2	81	83	1,410	1,493	33	6	19		.....
Wyoming.....	1	3	4	106	110	12		1		.....
Total.....	11	83	2,251	2,345	48,942	51,287	.....	178	449	50
Increase.....		*1	*11	*12	1,263	1,251	.....	19	26	*4

* Decrease.

Number of CHANGES of POST-OFFICES and POSTMASTERS during the fiscal year ended June 30, 1885.

Offices established and re-established.....	1,951
Offices discontinued.....	700
New bonds given by postmasters.....	1,415
Miscellaneous changes.....	1,731
Total.....	11,797

Decrease.....	1,835
Accounts of late postmasters adjusted during the year.....	10,492
Balances due on late postmasters' accounts when finally stated.....	\$51,132 89
Accounts of late postmasters unadjusted at close of fiscal year.....	7,763
Decrease in number of late accounts.....	4,204

BALANCES DUE the UNITED STATES, for the payment of which SPECIAL INSTRUCTIONS were issued to postmasters during the fiscal year ended June 30, 1885.

Quarter ended—	Presidential.		Fourth class.		Total.	
	No. of cases.	Amount.	No. of cases.	Amount.	No. of cases.	Amount.
September 30, 1884.....	2,162	\$157,028 11	2,186	\$22,553 93	4,348	\$179,582 04
December 31, 1884.....	2,006	36,085 77	1,770	26,228 67	3,776	62,314 44
March 31, 1885.....	2,718	72,754 95	1,552	26,410 16	4,270	99,165 11
June 30, 1885.....	2,542	59,383 94	1,703	30,881 92	4,245	90,265 86
Total.....	9,428	325,252 77	7,211	106,074 68	16,639	431,327 45
Increase.....	222	7,719 54	1,916	*13,502 58	2,138	*5,783 03

* Decrease.

*STATEMENT SHOWING the PRINCIPAL TRANSACTIONS in MONEY ORDERS
and POSTAL NOTES during the fiscal year ended June 30, 1885.*

	No.	Value.	Increase.		Decrease.	
			No.	Value.	No.	Value.
Number of money-order statements received, examined, filed, and registered	367,380		38,896			
Money-orders issued, domestic	7,725,893	\$117,858,921 27			109,801	\$4,262,340 71
Postal notes issued	5,058,287	9,996,274 37	1,369,050	\$2,584,281 89		
International money orders issued:						
Canada	45,589	821,715 08			3,488	139,885 19
Great Britain	199,522	2,661,248 45			16,782	363,451 96
Germany	152,816	2,277,553 16			7,751	214,754 46
Switzerland	15,608	283,049 69	302			12,176 95
Italy	22,552	585,847 51			4,629	150,618 84
France	9,359	141,734 45	546	5,908 80		
Jamaica	164	2,834 07	25	63 97		
New Zealand	199	4,473 20			15	854 25
New South Wales	166	3,833 63	13	344 54		
Victoria	234	5,721 78	36	721 89		
Belgium	1,173	20,961 30	259	4,827 18		
Portugal	256	5,771 77	5			1,825 26
Sweden	939	18,520 46	939	18,520 46		
Tasmania	8	94 64				22 15
Windward Islands	68	1,935 13	68	1,935 13		
India	89	1,623 75	8	378 40		
Cape Colony	22	508 87	22	508 87		
Hawaii	132	2,266 95	81	1,296 17		
Queensland	25	665 58	25	665 58		
Money orders paid, received, examined, assorted, checked, and filed:						
Domestic	7,657,710	117,165,886 43			124,006	3,935,810 60
Postal notes paid, &c	4,946,682	9,819,515 98	1,596,368	2,664,136 46		
International money orders paid, &c:						
Canada	85,670	1,276,482 70	8,912	95,080 17		
Great Britain	41,119	651,347 41	5,607	71,616 75		
Germany	52,192	1,529,335 59	6,789	177,682 80		
Switzerland	5,879	167,550 25	1,030	26,609 14		
Italy	1,214	34,336 76	169	5,825 16		
France	4,056	82,834 78	451	11,962 92		
Jamaica	1,639	51,041 43	235	13,845 78		
New Zealand	1,972	23,930 06	213	1,369 93		
New South Wales	782	16,369 41	89	2,150 63		
Victoria	681	12,819 83	74			481 64
Belgium	1,173	28,497 08	33	4,551 17		
Portugal	143	3,487 01	94	2,381 11		
Sweden	315	8,931 73	315	8,931 73		
Tasmania	93	1,101 91	18	103 35		
Windward Islands	417	10,339 90	417	10,339 90		
India	433	5,684 58			72	1,364 57
Cape Colony	136	1,517 56	136	1,517 56		
Hawaii	4,238	125,898 88	2,192	61,845 65		
Queensland	210	5,110 03	210	5,110 03		
Money orders repaid, received, examined, assorted, checked, and filed:						
Domestic	55,203	830,318 63			5,456	39,067 14
Postal notes repaid, &c	65,415	128,507 82	17,313	29,761 40		
International money orders repaid, &c:						
Canada	404	6,758 36	30	615 87		
Great Britain	537	7,199 01			1	1,250 01
Germany	743	9,428 32			223	3,917 70
Switzerland	61	873 78			21	1,326 86
Italy	98	1,860 59	28	425 53		
France	116	1,516 31	17			35 26
Jamaica	11	188 50	9	164 70		
New Zealand	7	84 12	6	83 97		
New South Wales		14 61				25 00
Belgium	22	746 80	14	572 92		
India	6	137 02	2	107 35		
Hawaii	3	65 00	2	64 00		
Victoria	5	94 00			5	37 12
Net increase in number of transactions (issued)		1,228,913				
Net increase in number of transactions (paid and repaid)		1,510,989				
Net decrease in values (issued)						2,526,476 89
Net decrease in values (paid and repaid)						786,459 87

**STATEMENT SHOWING the PRINCIPAL INTERNATIONAL MONEY-ORDER
TRANSACTIONS during the fiscal year ended June 30, 1885.**

	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
<i>International lists of orders of United States issue received, examined, registered, and checked.</i>						
Canada	325	\$824,537 18			30	\$139,471 03
Great Britain and Ireland	196	2,660,452 46			35	358,347 19
Germany	186	2,271,502 81			36	220,744 51
Switzerland	165	286,819 86	5			12,826 36
Italy	141	586,792 41			9	152,075 89
France	12	142,331 30		7,450 50		
Jamaica	51	2,809 36	9			51 52
New Zealand	30	6,302 78	7			688 22
New South Wales	30	5,904 65	7	152 94		
Victoria	30	8,103 16	12	3,860 73		
Belgium	106	21,438 12	1	5,072 09		
Tasmania	21	185 64	4	82 94		
Portugal	104	5,620 71			2	1,829 80
Hawaii	37	2,222 51	18	1,353 29		
India	77	2,232 29	18	945 48		
Windward Islands	32	1,720 83	32	1,720 83		
Cape Colony	57	478 88	57	478 88		
Queensland	14	884 49	14	884 49		
Sweden	43	18,715 73	43	18,715 73		
<i>International lists of orders of foreign issue received, examined, registered, and checked.</i>						
Canada	504	1,293,351 91		90,356 92	29	
Great Britain and Ireland	289	648,405 94			8	129,130 29
Germany	192	1,375,130 91		154,153 15	36	
Switzerland	214	171,697 42		21,998 36		
Italy	104	34,614 11		3,514 30	1	
France	12	85,563 68		13,781 27		
Jamaica	43	54,313 39	7	16,902 31		
New Zealand	48	25,941 83	12	785 00	2	
New South Wales	28	23,270 27		379 81	2	
Victoria	27	15,007 67			6	31 88
Belgium	156	30,654 61	3	4,245 63		
Tasmania	22	1,272 97	1			125 07
Portugal	126	3,864 44		2,684 98	180	
Hawaii	34	119,231 55		117,582 83		
India	75	9,034 57	17	111 46		
Windward Islands	49	12,433 93	49	12,433 93		
Cape Colony	49	2,427 48	49	2,427 48		
Queensland	20	5,707 55	20	5,707 55		
Sweden	93	14,626 92	93	14,626 92		
<i>International accounts received, examined, registered, and adjusted.</i>						
Canada	4	2,140,045 54				41,307 91
Great Britain and Ireland	12	3,982,607 38				299,717 36
Germany	4	3,829,805 62				59,111 19
Switzerland	4	472,031 16		119,709 16		
Italy	4	621,406 52				149,675 80
France	4	229,604 24		21,391 06		
Jamaica	4	57,551 17		16,959 42		
New Zealand	4	32,486 44				5,660 43
New South Wales	4	29,393 73		5,303 83		
Victoria	4	21,366 35		1,917 81		
Belgium	4	52,483 42		9,388 10		
Tasmania	4	1,469 55				42 44
Portugal	4	9,556 29		880 76		
Hawaii	4	122,364 96	2	19,706 35		
India (included in British accounts)						
Windward Islands	3	14,260 82	3	14,260 82		
Cape Colony	4	2,928 16	4	2,928 16		
Queensland	4	6,641 48	4	6,641 48		
Sweden	1	33,592 72	1	33,592 72		

BALANCES RECEIVED by the UNITED STATES on SETTLEMENT of POSTAL ACCOUNTS with FOREIGN GOVERNMENTS.

Barbadoes	\$159 91
Republic of Honduras	37 00
United States of Colombia	1,162 58
Norway	3 82
Italy	4,425 48
Hong-Kong	115 30
Curacao	371 85
Hayti	138 20
Russia	4 11
Canada	14,598 78
Trinidad	13 43
Japan	5,539 57
England	16,955 41
Costa Rica	102 02
New South Wales	76 32
Netherlands	122 06
Total amount received	43,825 84

BALANCES PAID FOREIGN GOVERNMENTS on the SETTLEMENT of POSTAL ACCOUNTS.

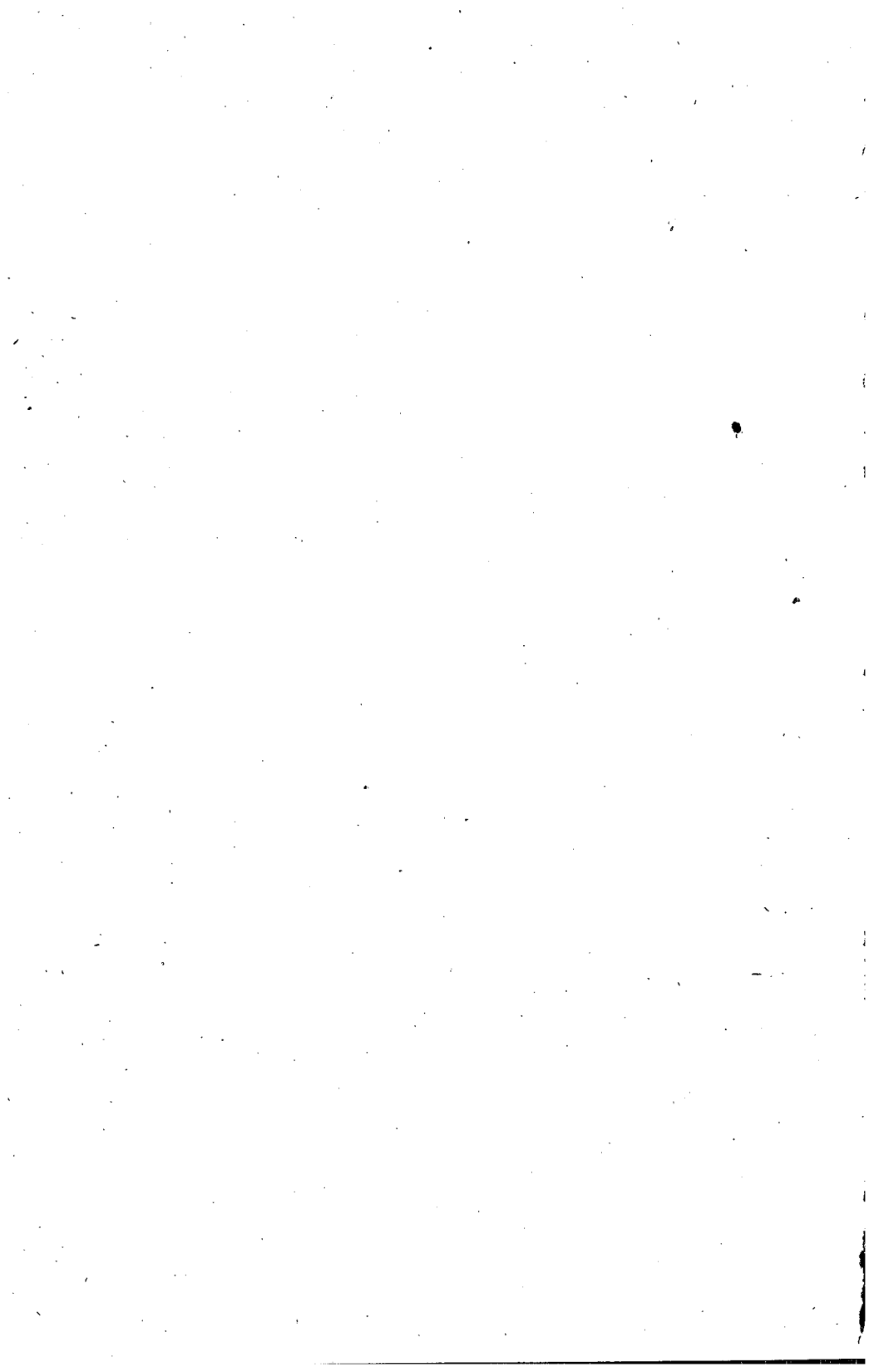
Denmark	\$17,012 52
St. Thomas	183 96
Germany	24,989 96
Switzerland	131 96
Austro-Hungary	1,668 88
France	6,609 90
Belgium	23,341 50
Bermuda	360 72
Sweden	2,305 22
Argentine Republic	92 32
Total amount paid	76,696 94

WEIGHT of FOREIGN MAILS sent during the fiscal year.

Countries.	Letters.	Papers.	Countries.	Letters.	Papers.
	<i>Grams.</i>	<i>Grams.</i>		<i>Grams.</i>	<i>Grams.</i>
England	89,723,917	422,918,376	Chili	652,160	11,068,789
Austria	6,789,925	16,810,766	Windward Islands	730,900	7,324,305
Belgium	1,970,165	11,029,535	Peru	506,197	10,686,787
Denmark	3,346,560	6,977,043	Venezuela	524,790	5,879,298
France	11,907,963	59,158,214	Newfoundland	410,474	3,671,445
Germany	52,138,628	179,055,342	Hayti	256,460	2,496,007
Italy	7,112,917	19,832,550	St. Thomas	224,853	2,549,133
Netherlands	2,274,000	8,382,694	Honduras	324,305	3,130,506
Norway	6,243,755	11,829,370	Guatemala	392,002	5,144,614
Portugal	790,225	2,199,075	Salvador	194,866	2,795,719
Russia	3,924,880	6,836,582	Ecuador	192,311	2,594,772
Spain	1,574,755	9,206,010	Curacao	242,290	1,030,669
Sweden	11,133,785	33,169,475	Bahamas	215,255	2,285,620
Switzerland	4,269,630	19,360,446	San Domingo	158,545	2,777,046
Turkey	4,593,750	5,437,955	Nicaragua	193,846	3,092,046
Cuba	3,461,805	22,559,081	Argentine Republic	414,487	6,021,898
Porto Rico	323,355	3,607,557	Costa Rica	169,850	2,588,183
Mexico	907,564	7,971,695	St. Pierre and Mi- quelon	224,853	2,549,133
Hawaiian Islands	1,656,521	17,753,253	Tahiti and Mar- quesas	54,944	1,015,113
United States of Co- lombia	1,440,326	14,617,880	Turk's Islands	28,035	2,205,722
Japan	1,375,465	16,245,878	Uruguay	139,415	2,102,158
Hong-Kong	1,241,925	5,070,706	Paraguay	3,375	38,801
Brazil	837,774	9,475,106	New Caledonia	4,186	95,948
Shanghai	2,200	2,880,152	Barbadoes	10,840	93,829
Bermuda	603,185	5,060,667			
Jamaica	492,880	5,749,082			
			Total weight sent	222,267,094	1,004,662,036

Number of reports for transportation made to Postmaster-General	214
Decrease	29
Total amount reported	\$331,903 24
Increase	4,694 42

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, 1885.

SIR: The following report upon the operations of the Treasury of the United States for the fiscal year ending June 30, 1885, and its condition on that and subsequent dates, is respectfully submitted: .

RECEIPTS AND EXPENDITURES.

The net revenue of the Government was \$24,829,163.54 less than that of the preceding year, and the net expenditure was greater by \$16,100,690.78. The surplus applicable to the reduction of the debt was therefore \$40,929,854.32 less than in the fiscal year 1884. The following table shows the details:

	1884.	1885.	Increase.	Decrease.
Revenue from—				
Customs	\$195,067,489 76	\$181,471,939 34	.....	\$13,595,550 42
Internal revenue	121,586,072 51	112,498,725 54	.....	9,087,346 97
Sale of public lands	9,810,705 01	5,705,986 44	.....	4,104,718 57
Miscellaneous sources	22,055,602 64	24,014,055 06	\$1,958,452 42	.....
Total	348,519,869 92	323,690,706 38	1,958,452 42	26,787,615 96
Net decrease				24,829,163 54
Expenditures of account of—				
Civil and miscellaneous:				
Customs, light-houses, public buildings, &c.	22,811,945 45	27,125,972 67	4,314,027 22	.....
Internal revenue	8,657,138 59	4,550,623 21	.....	4,106,515 38
Interior civil (lands, patents, &c.)	8,613,237, 06	8,979,266 36	366,029 30	.....
Treasury proper (legislative, executive, and other civil) ..	25,926,508 07	36,854,109 05	10,927,600 98	.....
Diplomatic (foreign relations) ..	1,260,766 37	5,439,609 11	4,178,842 74	.....
Judiciary and quarterly salaries	3,650,838 16	4,544,677 98	893,839 82	.....
War Department	39,429,603 36	42,670,578 47	3,240,975 11	.....
Navy Department	17,292,601 44	16,021,079 67	.....	1,271,521 77
Interior Department (Indians and pensions)	61,905,227 35	62,654,762 12	749,534 77	.....
Interest on the public debt	54,578,378 48	51,386,256 47	.....	3,192,122 01
Total	244,126,244 33	260,226,935 11	24,670,849 94	8,570,159 16
Net increase			16,100,690 78	
Surplus available for reduction of debt	104,393,625 59	63,463,771 27	.....	40,929,854 32

The receipts on account of the Post-Office Department, not included in the above statement, amounted to \$47,309,735.35, an increase of \$3,487,249.53 over those of the preceding year; the expenditures increased from \$46,281,124.87, in 1884, to \$50,326,314.50, in 1885, or \$4,045,189.63. Of the amounts received and expended \$25,687,933.74 did not actually pass through the Treasury, having been received and disbursed by postmasters.

SUMMARY OF OPERATIONS.

The issue of United States notes during the year, in place of such as were returned in a worn and mutilated condition, amounted to \$34,493,153.

Silver certificates to the amount of \$40,000,000 were issued, and \$20,990,045 were redeemed during the year.

Gold certificates of the old issue amounting to \$52,420 were redeemed. Of the new issue, \$63,000,000 were issued and \$21,017,100 redeemed.

Coupons from United States bonds to the amount of \$8,084,667.45 were received from the several assistant treasurers by whom they were paid, and examined in this office.

Called bonds of the United States amounting to \$45,968,600 were redeemed, of which amount \$45,588,150 was for the sinking fund.

Interest amounting to \$42,570,736.64 on registered bonds of the United States, including those issued to the Pacific railroad companies, was paid by means of 245,159 checks on the Treasurer and assistant treasurers. The payment of the warrants of the Secretary of the Treasury required the issue of 50,127 drafts; 74,659 drafts on warrants of the Postmaster-General, and 27,800 transfer checks on assistant treasurers were issued, making a total of 397,745 drafts and checks issued in the office.

The national banks withdrew \$53,303,350 of bonds held to secure their circulating notes, and \$31,300,700 of bonds were deposited for that purpose, a net decrease of \$22,002,650. There were also deposited by national banks, designated as depositories, \$3,904,450 in bonds to secure public moneys deposited with them, and \$3,357,450 of bonds so held were withdrawn. The total movement of bonds was \$91,865,950.

The national banks paid into the Treasury on account of semi-annual duty on their circulation the sum of \$2,794,584.01, which was \$230,084.23 less than was paid on that account the preceding year.

Circulating notes of national banks amounting to \$150,209,129 were received for redemption during the year. This amount included notes of national banks that have failed, gone into liquidation, or are reducing circulation, of which \$28,462,225 were redeemed during the year.

The books of the Treasury show that the disbursing officers of the United States had to their credit at the close of the year \$21,126,059.89.

Interest on the 3.65 per cent. bonds of the District of Columbia, amounting to \$519,604.23, was paid during the year, of which \$110,062.23 was paid by means of coupons, and \$409,542, being the amount of interest on registered bonds, by means of checks.

The unavailable funds of the Treasury were increased from \$29,514,665.44 to \$29,525,325.74 during the year.

THE STATE OF THE TREASURY.

The condition of the Treasury on September 30, 1885, compared with that on September 30, 1884, is shown by the following tables. The form of presenting the assets and liabilities of the Treasury was changed in March last. Both the old and the new forms were published until the close of the fiscal year, when the publication of the old form was discontinued. In order that comparison may be facilitated both forms are given here.

	Old form. September 30, 1884.	New form trans- posed into old form. September 30, 1885.
ASSETS.		
Gold Coin	\$165,869,780 16	\$180,863,798 65
Gold Bullion	52,801,398 70	71,271,013 62
Standard Silver Dollars	142,349,409 00	165,431,083 00
Fractional Silver Coin	29,476,715 63	23,526,351 44
Silver Bullion	4,718,993 73	3,732,336 69
Gold Certificates	33,640,920 00	22,491,510 00
Silver Certificates	26,165,840 00	31,733,440 00
United States Notes	37,035,106 01	50,926,529 49
National-Bank Notes	11,113,634 56	6,488,526 23
Fractional Currency	7,179 68	2,668 52
Deposits held by National-Bank Depositories	14,368,406 99	15,515,514 23
Minor Coin	829,019 50	791,596 84
Redeemed One- and Two-Year Notes	218 64	
Redeemed Certificates of Deposit (act of June 8, 1872)	375,000 00	1,075,000 00
Interest Checks and Coupons Paid	131,890 53	150,246 57
Interest on District of Columbia Bonds Paid	5,945 70	13,930 20
Speaker's Certificates Paid	106,080 00	
Unavailable Funds	694,710 31	694,710 31
Total	519,690,249 14	574,708,255 79
LIABILITIES.		
Post-Office Department Account	3,616,228 81	2,917,627 58
Disbursing Officers' Balances	27,043,618 20	24,220,056 14
Fund for Redemption of Notes of National Banks failed, in liquidation, and reducing circulation	39,192,419 10	38,794,042 60
Undistributed Assets of failed National Banks	564,728 20	411,180 39
Five per cent. Fund for Redemption of National-Bank Notes	12,575,074 63	12,482,800 92
Fund for Redemption of National Gold-Bank Notes	165,864 00	123,259 00
Fractional Silver Coin Redemption Account	27,642 71	59,605 80
Currency and Minor Coin Redemption Account	60,884 55	488,128 35
Interest Account Louisville and Portland Canal Company	1,710 00	1,470 00
Treasurer United States Agent for paying Interest on District of Columbia Bonds	68,344 69	156,916 92
Treasurer's Transfer Checks and Drafts Outstanding	5,682,300 02	4,971,407 14
Treasurer's General Account:		
Interest due and unpaid	1,763,508 91	1,825,829 19
Matured Bonds and Interest	289,780 40	205,501 90
Called Bonds and Interest	17,961,346 51	3,137,328 34
Old Debt	759,394 97	749,887 32
Gold Certificates	120,936,620 00	140,387,030 00
Silver Certificates	123,200,721 00	125,379,706 00
Certificates of Deposit (act of June 8, 1872)	16,255,000 00	24,070,000 00
Balance, including Bullion Fund	149,525,062 44	194,326,478 20
Total	519,690,249 14	574,708,255 79

OLD FORM TRANSPOSED INTO NEW FORM.

		September 30, 1884.		
		Assets.	Liabilities.	Balances.
GOLD.—Coin	\$165, 869, 780 16	\$218, 671, 178 86	\$87, 295, 700 00	\$131, 375, 478 86
Bullion	52, 801, 398 70			
Certificates	120, 936, 620 00			
Less amount on hand	33, 640, 920 00			
SILVER.—Standard Dollars	142, 349, 409 00	147, 068, 402 73	97, 094, 881 00	49, 973, 521 73
Bullion	4, 718, 993 73			
Certificates	123, 260, 721 00			
Less amount on hand	26, 165, 840 00			
UNITED STATES NOTES		37, 035, 106 01		
Certificates, act June 8, 1872	16, 255, 000 00			
Less amount on hand	375, 000 00			
NATIONAL-BANK NOTES		2, 774, 843 72	15, 880, 000 00	21, 155, 106 01
DEPOSITS IN NATIONAL-BANK DEPOSITARIES		14, 368, 406 99		2, 774, 843 72
Totals		419, 917, 938 31	200, 270, 581 00	14, 368, 406 99
Public Debt and Interest:				
Interest due and unpaid	1, 763, 508 91			
Matured Debt	18, 616, 815 26			
Interest on Matured Debt	333, 706 62			
Debt bearing no Interest	7, 179 68			
Interest on Pacific Railroad Bonds due and unpaid	24, 029 96		20, 745, 240 43	
Fractional Currency redeemed	7, 179 68			
One and Two Year Notes paid	218 64			
Interest Checks and Coupons paid	131, 890 53	139, 288 85		
Totals		420, 057, 227 16	221, 015, 821 43	
Reserve for redemption of United States Notes, acts of 1875 and 1882			100, 000, 000 00	
Fund held for redemption of notes of National Banks "failed," "in liquidation," and "reducing circulation"	39, 192, 419 10			
Fund held for redemption of National Gold-Bank Notes	165, 864 00			
Five per cent. Fund for redemption of National-Bank Notes	12, 575, 074 63		51, 933, 357 73	
National-Bank Notes in process of redemption		8, 338, 790 84		
Post-Office Department Account	3, 616, 228 81			
Disbursing Officers' Balances	27, 043, 618 20			
Undistributed Assets of failed National Banks	564, 728 20			
Currency and Minor Coin Redemption Account	27, 642 71			
Fractional Silver Coin Redemption Account	60, 884 55			
Interest Account, Louisville and Portland Canal Company	1, 710 00			
Treasurer's Transfer Checks and Drafts Outstanding	5, 682, 300 02			
Treasurer U. S. Agent for paying Interest on D. C. Bonds	68, 344 69		37, 065, 457 18	
Interest on D. C. Bonds paid	5, 945 70			
Speaker's Certificates paid	106, 080 00	112, 025 70		
Totals		428, 508, 043 70	410, 014, 636 34	18, 493, 407 36
Assets not available: Minor Coin		829, 019 50		
Fractional Silver Coin		29, 476, 715 63		
AGGREGATE		458, 813, 778 83	410, 014, 636 34	48, 799, 142 49

NEW FORM.

September 30, 1885.				
		Assets.	Liabilities.	Balances.
GOLD.—Coin	\$180,863,798 65			
Bullion	71,271,013 62			
		\$252,134,812 27		
Certificates	140,387,030 00			
Less amount on hand ..	22,491,510 00			
			\$117,895,520 00	\$134,239,292 27
SILVER.—Standard Dollars	165,431,083 00			
Bullion	3,732,336 69			
		169,163,419 69		
Certificates	125,379,706 00			
Less amount on hand ..	31,733,440 00			
			93,646,266 00	75,517,153 69
UNITED STATES NOTES		50,926,529 49		
Certificates, act June 8, 1872 ..	24,070,000 00			
Less amount on hand ..	1,075,000 00			
			22,995,000 00	27,931,529 49
NATIONAL-BANK NOTES		2,946,127 88		2,946,127 88
DEPOSITS IN NATIONAL-BANK DEPOSITARIES		15,515,514 23		15,515,514 23
Totals		490,686,403 56	234,536,786 00	256,149,617 56
Public Debt and Interest				
Interest due and unpaid	1,825,829 19			
Matured Debt	3,871,385 26			
Interest on Matured Debt	221,332 20			
Debt bearing no interest	2,668 52			
Interest on Pacific Railroad Bonds due and unpaid	26,519 96			
			5,947,735 23	
Fractional Currency redeemed ..	2,668 52			
One- and Two-Year Notes paid ..				
Interest Checks and Coupons paid ..	145,746 57			
Interest on Pacific Railroad Bonds paid	4,500 00			
		152,915 09		
Totals		490,839,318 65	240,484,521 23	
Reserve for redemption of United States Notes, acts of 1875 and 1882			100,000,000 00	
Fund held for redemption of notes of National Banks "failed," "in liquidation," and "reducing circulation" ..	38,794,042 60			
Fund held for redemption of National Gold-Bank Notes	123,259 00			
Five per cent. Fund for redemption of National-Bank Notes	12,482,800 92			
			51,400,102 52	
National-Bank Notes in process of redemption		3,542,398 35		
Post-Office Department Account	2,917,627 58			
Disbursing Officers' Balances	24,220,056 14			
Undistributed assets of failed National Banks	411,180 39			
Currency and Minor Coin Redemption Account	488,128 35			
Fractional Silver Coin Redemption Account	59,605 80			
Interest Account, Louisville and Portland Canal Company	1,470 00			
Treasurer's Transfer Checks and Drafts Outstanding	4,971,407 14			
Treasurer U. S., Agent for paying interest on D. C. Bonds	156,916 92			
			33,226,392 32	
Interest on D. C. Bonds paid		13,930 20		
Totals		494,395,647 20	425,111,016 07	69,284,631 13
Assets not available: Minor Coin	791,596 84			
Fractional Silver Coin	23,526,351 44			
		24,317,948 28		
AGGREGATE		518,713,595 48	425,111,016 07	93,602,579 41

The general balance increased in the year ending September 30, 1885, by \$44,803,436.92, and the available balance increased from \$18,493,407.36 in 1884 to \$69,284,631.13 in 1885, or \$50,791,223.77.

The increase or decrease in the several items of assets and liabilities, during the year, are shown below. All certificates and certain other liabilities, together with the assets held to redeem them, have been eliminated.

	Assets, increase.	Liabilities, decrease.	Total.
Gold Coin and Bullion.....	\$2,863,813 41	.....
Silver Dollars.....	26,530,289 00	.....
United States Notes.....	6,776,423 48	.....
National Bank Notes.....	171,284 16	.....
Deposits in National Bank Depositories.....	1,147,107 24	.....
Public Debt and interest thereon.....	.....	\$14,811,131 44	
Post-Office Department Account.....	.....	2,412,062 98	
Disbursing Officers' Balances and small accounts.....	.....	698,601 23	
Treasurer's Transfer Checks and Drafts outstanding.....	.....	710,892 88	
Total.....	37,488,917 29	18,632,688 53	\$56,121,605 82
	Assets, decrease.	Liabilities, increase.	
Silver Bullion.....	\$986,657 04	.....
Funds for Redemption of National Bank Notes.....	.....	\$4,263,137 28	
Treasurer United States, Agent for paying interest on District of Columbia Bonds.....	.....	80,587 73	
Total.....	986,657 04	4,343,725 01	5,330,382 05
Increased Balance.....			50,791,223 77
Assets not available:			
Fractional Silver Coin decrease.....	5,950,364 19	.....
Minor Coin decrease.....	37,422 66	.....	5,987,786 85
Aggregate Balance increased.....			44,803,436 92

The following statement shows the manner in which the old form may be reconciled with the new:

	Assets.	Liabilities.	Assets.	Liabilities.
Totals, new form.....	\$458,813,778 83	\$410,014,636 34	\$518,713,595 48	\$425,111,016 07
Add, for certificates excluded from the assets and liabilities:				
Gold Certificates.....	33,640,920 00	33,640,920 00	22,491,510 00	22,491,510 00
Silver Certificates.....	26,165,840 00	26,165,840 00	31,733,440 00	31,733,440 00
Certificates of Deposit, act June 8, 1872.....	375,000 00	375,000 00	1,075,000 00	1,075,000 00
Add unavailable funds not included in the assets.....	694,710 31	.....	694,710 31	.....
Deduct items taken up as liabilities in the new form:				
Pacific Railroad Interest due and unpaid.....	.....	24,029 96	.....	26,519 96
Fractional Currency ("Debt bearing no interest").....	.....	7,179 68	.....	2,668 52
Reserve held for redemption of United States notes.....	.....	100,000,000 00	.....	100,000,000 00
Which gives.....	519,690,249 14	370,165,186 70	574,708,253 79	380,381,777 59
Leaving balance.....		149,525,062 44		194,326,478 20

It will be seen that the certificates of deposit which were in the Treasury had been treated both as an asset and a liability in the "old form," and that unavailable items of assets were included. The interest due and unpaid on Pacific Railroad bonds, which is payable from the General Treasury, had never been included as a liability in former statements of the assets and liabilities, and the fractional currency redeemed but still held in the cash was formerly treated as an asset only, when it was at the same time a liability. The reserve held for the redemption of United States notes has also been taken up as a liability in the new form.

The statements of assets and liabilities published at the end of each month are compiled from the latest returns received from Treasury offices on the day of publication, while the preceding statements are made up from the returns showing their actual condition on the date named—September 30. There is, therefore, considerable difference between the two statements, and the following table is presented to show the items which increased or decreased in the period from the date of publication and the date of the returns.

			Balances.	
			Decrease.	Increase.
Gold Coin and Bullion increased		\$883,697 73		
Gold Certificates actually outstanding decreased		242,270 00		
Gold Balance increased				\$1,125,967 73
Silver Dollars and Bullion decreased		236,424 15		
Silver Certificates actually outstanding decreased		10,450 00		
Silver Balance decreased			\$225,974 15	
United States Notes decreased		202,802 86		
Currency Certificates actually outstanding decreased		190,000 00		
United States Note Balance decreased			12,802 86	
National Bank Notes increased				202,118 03
Deposits in Depositary Banks increased				3,464,798 50
Total			238,777 01	4,882,884 26
				238,777 01
Net increase in balance				4,644,107 25
Public Debt and Interest:				
Increase in liabilities	\$166 53			
Increase in paid items		\$76,104 91		
Post-Office Department account increased	62,497 99			
Disbursing officers' balances increased	780,926 95			
Currency and Minor Coin redemption account increased	476,365 02			
Fractional Silver Coin redemption account increased	724 05			
Treasurer's Checks and Drafts outstanding decreased		1,981,873 36		
Interest on District of Columbia Bonds paid, increased		119 85		
	1,320,680 54	2,058,098 12		737,417 58
Fractional Silver Coin decreased	115,542 35			5,381,524 83
Minor Coin decreased	5,255 42			120,797 77
				5,260,727 06

The following table shows the excess of the cash assets of the Treasury, excluding certificates and other obligations held by it, over the net current liabilities other than United States notes, on October 31, 1885, as compared with the same day in 1884, compiled from the latest returns received:

	October 31, 1885.	October 31, 1884.	Increase.	Decrease.
ASSETS.				
Gold Coin.....	\$178,941,459 46	\$166,679,598 06		
Gold Bullion.....	72,417,889 83	55,856,761 47		
Total.....	251,359,349 29	222,536,360 43		
Less certificates actually outstanding	109,020,760 00	87,865,570 00		
Gold Balance.....	142,338,589 29	134,670,790 43	\$7,667,798 86	
Standard Silver Dollars.....	163,817,342 00	142,926,725 00		
Silver Bullion.....	3,840,536 45	4,646,496 89		
Total.....	167,657,878 45	147,573,221 89		
Less certificates actually outstanding	93,146,772 00	100,741,561 00		
Silver Balance.....	74,511,106 45	46,831,660 89	\$27,679,445 56	
United States Notes.....	45,695,341 31	33,942,171 85		
Less certificates actually outstanding	18,145,000 00	17,770,000 00		
United States Note Balance.....	27,550,341 31	16,172,171 85	11,378,169 46	
*National Bank Notes.....	5,438,240 80	10,171,655 48		\$4,733,414 68
Deposits in National Bank Depositories.....	13,595,550 93	15,742,439 63		2,146,888 70
Total Net Assets.....	263,433,828 78	223,588,718 28	39,845,110 50	
LIABILITIES.				
Matured Debt and Interest.....	3,953,689 76	12,843,473 62		8,889,783 86
Interest due and unpaid.....	2,250,606 79	2,137,973 46	112,633 33	
†Accrued Interest.....	5,931,309 25	6,008,748 87		77,439 62
†Interest due and unpaid, Pacific Railroad Bonds.....	19,949 96	20,339 96		390 00
†Accrued Interest, Pacific Railroad Bonds.....	1,292,470 24	1,292,470 24		
†Reserve for Redemptions of U. S. Notes.....	100,000,000 00	100,000,000 00		
Disbursing Officers' Balances, &c.....	22,774,534 08	26,866,486 99		4,091,952 91
Outstanding Drafts and Checks.....	4,634,843 21	7,205,799 71		2,570,956 50
Five per cent. Fund for Redemption of National Bank Notes.....	12,541,912 74	12,659,846 21		117,933 47
Fund for Redemption of Notes of failed, &c., Banks.....	39,510,138 85	39,283,467 10	226,671 75	
Post-Office Department account.....	3,706,081 52	3,714,015 24		7,933 72
Total Liabilities.....	196,615,536 40	212,032,621 40		15,417,085 00
Available Balance.....	66,818,292 38	11,556,096 88	55,262,195 50	
Assets not available:				
Minor Coin.....	719,831 24	812,817 54		92,986 30
Fractional Silver Coin.....	22,965,535 70	29,346,757 24		6,381,221 54
Total Balance.....	90,503,659 32	41,715,671 66	48,787,987 66	

* Includes National Bank notes in process of redemption.

† These items were not included as liabilities in 1884, but are here inserted for the purpose of comparison.

THE TREASURY BALANCE.

The tables at the end of the report proper show where the funds constituting the Treasury balance are held, and the several kinds of moneys of which it is composed.

It will be observed that the Treasurer is charged in the accounts with over \$148,000,000 held in the mints and assay-offices as a bullion fund. While receiving daily reports from these offices showing the changes in the fund, he has no means of verification except by calling upon another Bureau; and the condition of these offices has never been examined heretofore by any one representing the Treasury. The results of the annual examinations made under the direction of the Mint Bureau are not communicated to the Treasurer, and these examinations are therefore not sufficient, it is submitted, to confirm the statement that the funds are held as represented.

Nor are the relations between the Treasury and the several sub-treasurers adequate for its protection and for that of the public moneys.

The Treasurer should have the authority to make frequent examinations of both sub-treasuries and mints, to enable him to know that the funds with which he is charged are held as represented, and to hold the officers to a more strict accountability than has heretofore prevailed. It is recommended that Congress be requested to appropriate a sum sufficient to cover the expense of annual or quarterly examinations of sub-treasuries, mints, and assay-offices, under direction of the Treasurer.

The sub-treasurers of the United States, having had their duties and responsibilities largely increased through the issue of the gold, silver, and legal-tender certificates and the issue and redemption of the standard silver dollar and the fractional coins, it is respectfully submitted whether a scheme for a reorganization of the respective offices should not receive the attention of Congress. Persons occupying the positions of messengers and laborers are now engaged in handling, counting, shipping money and doing other clerical labor. Simple justice would require that such persons should receive pay commensurate with the increased responsibilities and labors thus incurred.

DISBURSING OFFICERS' BALANCES.

Attention is directed to the large amounts of funds to the credit of disbursing officers of the Government. It is believed that advances are made to these officers in excess of their current requirements. For years the amount has rarely been less than \$20,000,000, and has frequently exceeded \$40,000,000. It is recommended that the modes of payment to and by them be restricted to sums needed in their monthly payments.

A very large part of these advances is made to pension agents. It is recommended that a change be made in the mode of paying pensions, and that these payments be made by means of Treasurer's checks, in the same manner as interest on the public debt is now paid. Should this recommendation meet with approval, a plan for carrying it into effect will be submitted, by which a large amount could be annually saved to the Government.

It would appear from a reading of sections 3620 and 3648, Revised Statutes, that it was not contemplated by Congress to place to the credit of disbursing officers money in excess of amounts needed for current payments, and it is suggested that more particular attention be given to requisitions for such advances, and that a statement be required to accompany them showing the necessity for the advance.

The following table, compiled from the records of the Mint Bureau and of this office, shows the assets and liabilities of the several mints and assay-offices on June 30, 1885:

Statement showing the assets and liabilities of the mints and assay-offices of the United States in account with the Treasurer, June 30, 1885.

ASSETS.

Office at—	GOLD BULLION.		SILVER BULLION.		Gold coin.	Silver coin.	Minor coin.	Minor coinage metal.	Value of bullion shipped for coinage.	Deficiencies brought forward.	Total.
	Standard ounces.	Cost.	Standard ounces.	Cost.							
Philadelphia	1,371,577.048	\$25,517,712.42	*1,636,019.42	\$1,599,930.57	\$2,688,747.00	\$11,080,794.79	\$54,261.27	\$63,162.22	.....	1413,557.96	\$41,004,608.27
San Francisco	42,378.348	788,434.40	153,837.11	150,129.30	3,791,215.00	32,236,776.55	.....	.....	.....	.....	37,383,113.21
Carson City	49,864.239	927,706.65	690,665.91	671,126.81	100,375.00	3,388,230.89	.....	.....	.....	.....	5,087,439.35
New Orleans	18,581.774	345,707.42	1,292,141.73	1,256,029.73	1.83	16,625,654.60	.....	.....	.....	.....	18,227,393.58
New York	2,094,980.985	38,976,390.17	915,578.53	938,634.51	7,397,029.91	18,892.38	.....	.....	.....	.....	47,330,946.97
Denver	5,222.478	97,162.38	1,298.07	1,246.92	31,249.45	.....	.....	.....	.....	.....	129,658.75
Helena	8,993.787	167,326.27	37,271.99	37,231.62	36,927.15	.....	.....	.....	64,849.19	.....	306,334.23
Boise City	8,816.58	15,193.12	149.62	143.64	30,695.49	2.16	.....	.....	\$12,622.49	\$12,523.67	80,180.57
Saint Louis	536.157	9,975.03	100.50	100.37	5,907.65	.....	.....	.....	.....	.....	15,983.05
Charlotte, N. C.	79.946	1,487.39	13.94	13.46	9,418.53	.....	.....	.....	.....	.....	10,919.38
Charlotte, N. C.	.....	.....	.....	.....	.....	.....	.....	.....	.....	132,000.00	32,000.00
Dahlonega, Ga.	.....	.....	.....	.....	.....	.....	.....	.....	.....	127,950.03	27,950.03
Total	3,593,031.342	66,847,095.25	4,727,076.82	4,654,586.93	14,094,567.01	63,350,351.37	54,261.27	63,162.22	86,471.68	486,031.06	149,636,527.39

LIABILITIES.

Office at—	Bullion fund.	Undeposited earnings.	Profits on coinage of silver.	Unpaid depositors.	Profits on minor coinage.	Minor coin metal fund.	Total.
Philadelphia	\$40,628,559.25	\$1,060.26	\$230,823.17	\$26,812.10	\$67,353.49	\$50,000.00	\$41,004,608.27
San Francisco	37,320,965.70	28,957.28	25,587.22	7,603.01	.....	.....	37,383,113.21
Carson City	5,056,035.24	358.55	31,045.56	.....	.....	.....	5,087,439.35
New Orleans	17,788,902.87	416.80	437,910.12	73.79	.....	.....	18,227,393.58
New York	47,112,814.14	61,398.23	.....	156,734.60	.....	.....	47,330,946.97
Denver	129,568.98	89.77	.....	.....	.....	.....	129,658.75
Helena	302,968.79	3,365.44	.....	.....	.....	.....	306,334.23
Boise City	79,299.71	880.86	.....	.....	.....	.....	80,180.57
Saint Louis	15,259.13	25.88	.....	698.04	.....	.....	15,983.05
Charlotte, N. C., new account	10,214.93	704.45	.....	.....	.....	.....	10,919.38
Charlotte, N. C., old account	32,000.00	.....	.....	.....	.....	.....	32,000.00
Dahlonega, Ga.	27,950.03	.....	.....	.....	.....	.....	27,950.03
Total	148,504,628.77	97,257.52	725,366.07	191,921.54	67,353.49	50,000.00	149,636,527.39

* Includes 1,980.12 ounces, cost \$1,936.62, bars in "Melter and Refiners' Account," missing and held in suspense account.

† Deficiencies in bullion fund incurred prior to organization of Mint Bureau.

‡ Included in bullion balance of New York Assay-Office.

§ Included in bullion balance of Philadelphia Mint.

¶ This deficiency in the cash of N. H. Camp's account when suspended May 15, 1885, of which \$11,857.37 belonged to the bullion fund and \$666.30 consisted of profits.

The balances remaining, after the payment of the depositors and the deposit of the profits in the Treasury, constitute the assets of the bullion fund. It is apparent that a large portion of the fund consists of silver bullion, some of which was purchased a number of years since, and instead of being coined has been held in anticipation of demands of depositors for bars.

At the price of silver bullion on June 30, 1885, 97 cents per standard ounce, the fund has depreciated \$69,322.42 as shown in the following table:

Office at—	Standard ounces.	Actual cost.	Value June 30, 1885, at 97 cents per ounce.	Increase.	Decrease.
Philadelphia	1,636,019.42	\$1,599,930.57	\$1,586,938.84	.....	\$12,991.73
San Francisco	153,837.11	150,129.30	149,222.00	.....	907.30
Carson City	690,665.91	671,126.81	669,045.93	.....	1,180.88
New Orleans	1,292,141.73	1,256,029.73	1,253,377.48	.....	2,652.25
New York	915,578.53	938,634.51	888,111.17	.....	50,523.34
Denver	1,298.07	1,246.92	1,259.13	\$12.21	.....
Helena	37,271.99	37,231.62	36,153.83	.....	1,077.79
Boisé City	149.62	143.64	145.13	1.49	.....
St. Louis	100.50	100.87	97.48	.....	2.89
Charlotte, N. C.	13.94	13.46	13.52	06	.....
Total	4,727,076.82	4,654,566.93	4,585,264.51	13.76	69,336.18
Less increase .....	.....	.....	.....	.....	13.76
Net decrease .....	.....	.....	.....	.....	69,322.42

At the present price of silver bullion—about 93 cents per standard ounce—the depreciation amounts to \$258,405.49, showing a decrease of the bullion fund to that amount.

In this connection attention is directed to the fact that large amounts, frequently aggregating \$1,000,000, are carried in account by the mints without accountability and the supervision which should be exercised by the Treasury. These amounts arise from the profits on silver coinage, from other profits, and from charges imposed on depositors of bullion, and are as much receipts into the Treasury as any other kinds of revenue. They are not, however, covered in regularly, as other receipts are, but at quarterly periods.

In the opinion of the Treasurer the mints and assay-offices should not at any time hold such large balances as are now left with them. While nominally sub-treasuries by law, it was never contemplated that these offices should act as or become sub-treasuries in fact, but that the bullion received by them should, as speedily as practicable, be converted into coin and the latter transferred to the Treasurer or assistant treasurers.

DEFICITS, UNAVAILABLE FUNDS.

The deficits occurring during the fiscal year, making the amounts involved unavailable to the Treasury, were: One of \$25,341.61 in the office of the assistant treasurer at New Orleans, and one of \$11,857.37 in the assay office at Boisé City, Idaho.

The unavailable funds were decreased by the following items:

A reduction of the amount of the deficit at the branch mint at San Francisco of \$5,685.88; a reduction of the amount involved in the failure of the Venango National Bank of Franklin, Pa., of \$12,755.16; and the adjustment of two defaults in the former United States Depository at Baltimore amounting to \$6,900.77 and \$1,196.87 respectively; making a total decrease of \$26,538.63, and the net increase in the unavailable funds of \$10,660.30.

A loss by theft of three bars of silver bullion, valued at \$1,936.62, at the mint in Philadelphia, Pa., has not been reported to this office as a deficit, although the Treasurer is unable to perceive why it should be treated in a manner different from other thefts of public funds.

Unavailable funds of the General Treasury and of the Post-Office Department.

GENERAL TREASURY.

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	2,148,427 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

Default, Sub-Treasury U. S., New Orleans, La., 1867, May & Whitaker	675,325 22
Sub-Treasury U. S., New Orleans, La., 1867, May property	5,566 31
Deficit, Sub-Treasury U. S., New York, N. Y., 1867, counterfeit 7.30's	4,392 91
Sub-Treasury U. S., New York, N. Y., 1867 to 1880	9,425 87
Deficits and defaults, Branch Mint U. S., San Francisco, Cal., 1857 to 1869	\$694,710 31
Failure, Venango National Bank of Franklin, Pa	413,557 96
First National Bank of Selma, Ala	181,177 51
.....	33,883 87
Default, Branch Mint U. S., Dahlonega, Ga., 1861	214,561 38
Branch Mint U. S., Charlotte, N. C., 1861	27,950 03
Depository U. S., Galveston, Tex., 1861	32,000 00
Depository U. S., Baltimore, Md., 1866	778 66
Depository U. S., Pittsburgh, Pa., 1867	547 50
Deficit, Depository U. S., Santa Fe, N. Mex., 1866, short in remittance	2,126 11
.....	249 90
.....	63,652 20
.....	1,386,481 85
Deficit, Sub-Treasury U. S., New Orleans, La., 1885	25,341 61
Default, U. S. Assay Office, Boise City, Idaho, 1885, (N. H. Camp's account)	11,857 37
.....	37,198 98
.....	1,423,680 83

Total General Treasury 29,525,325 74

POST-OFFICE DEPARTMENT.

Default, Sub-Treasury U. S., New Orleans, La., 1861	31,164 44
Depository U. S., Savannah, Ga., 1861	205 76
Depository U. S., Galveston, Tex., 1861	83 86
Depository U. S., Little Rock, Ark., 1861	5,823 50
.....	37,277 06
Total	29,562,602 80

It will be found that the unavailable funds are differently stated in several places in this report. In the statement of assets and liabilities on page 479, the amount is \$694,710.31, embracing only the four items of

deficits at New Orleans and New York. This arose from the fact that when the publication of the statements of assets and liabilities was begun, the assistant treasurers *only* made itemized reports; and when the reports were subsequently required from the mints the item of \$413,557.96, in San Francisco, was for the first time observed; but it was not deemed advisable at the time to increase the "unavailable," and the amount was therefore carried as bullion, but reported annually as unavailable, and so treated in the general account. The two items of deficits by failures of national bank depositaries and the six items following these are balances from old accounts, and were never carried as assets except in the general account; for the purpose of the statements of assets and liabilities it was not necessary that they should be included. In the statement on page 51 the amount is stated as \$1,386,481.85, which embraces all the items heretofore mentioned, but excludes the New Orleans and Boisé City defalcations of 1885, which on June 30 were not treated as unavailable, although having occurred prior to that date. The statement on page 45 embraces all the unavailable items.

By far the largest part of the unavailable funds consists of the so-called "deposits with the States under the act of June 23, 1836." The fiction that this amount—\$28,101,644.91—may some day become available, has ceased to be held; and the Treasurer, although still charged with the amount on the books of the Register, has not included it in his statement of balances. This has been the uniform practice of this office, but is not in strict accordance with the law authorizing these deposits.

It is therefore respectfully recommended that some action be taken to have this amount, as well as all other unavailable items now charged by the Register against the Treasurer, charged to separate accounts in the office of the Register. The Government would be as fully protected by this mode of treating the deficits; and complete statements thereof would be regularly furnished by that officer. Furthermore, the troublesome complications arising when a comparison is made of the several statements of the cash balance and the public debt statements would be obviated. As further losses are liable to occur from time to time, owing to the large sums held by the Treasury offices, a well-defined system of treating deficits should be established.

The same course is recommended as to the unavailable funds of the Post-Office Department, amounting to \$37,277.06.

THE SINKING FUND.

The amount provided for the sinking fund in United States bonds was \$45,588.150. The amount estimated was \$47,620,201.16. This estimate was based upon an assessment of one per cent. upon the entire debt and the interest upon the existing sinking fund of the United States including therein the legal-tenders, silver, gold, and currency certificates, and fractional currency, without deducting therefrom the amounts of these liabilities held in the cash in the United States Treasury. This does not seem to be in accordance with the provisions of the law with regard to the sinking fund, and the present estimate is based upon the existing principal of the public debt, including the interest on the amount of bonds and other obligations of the United States heretofore canceled, and credited to the sinking fund, a detailed statement of which is to be found in its appropriate place. It is, however, recommended that the appropriation heretofore made for this purpose be abolished, and that it be limited to one per cent. upon the debt

of the United States, excluding therefrom the gold, silver, and legal-tender certificates, and legal-tenders held in the cash, and deducting also the gold and silver held on deposit in the Treasury. The estimate would then be limited to the sum of, say, \$15,000,000 for the coming fiscal year.

UNITED STATES NOTES.

The amount of United States notes of each denomination outstanding at the end of each of the last four fiscal years is shown by the following table:

Denomination.	1882.	1883.	1884.	1885.
One dollar	\$25,720,953 60	\$27,736,456 80	\$26,660,184 80	\$24,952,061 80
Two dollars	24,622,625 40	25,524,394 20	24,897,886 20	25,295,069 20
Five dollars	67,342,540 00	71,150,085 00	75,552,915 00	75,997,805 00
Ten dollars	72,784,766 00	72,732,886 00	69,527,016 00	64,539,386 00
Twenty dollars	68,657,471 00	62,346,909 00	58,054,629 00	55,126,509 00
Fifty dollars	24,191,770 00	23,985,895 00	23,208,895 00	23,459,895 00
One hundred dollars	34,469,390 00	34,302,390 00	33,640,990 00	32,896,790 00
Five hundred dollars	14,876,000 00	15,098,500 00	16,914,000 00	16,557,000 00
One thousand dollars	12,335,500 00	14,328,500 00	19,034,500 00	28,716,500 00
Five thousand dollars	420,000 00	315,000 00	130,000 00	100,000 00
Ten thousand dollars	2,260,000 00	160,000 00	60,000 00	40,000 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

There was a decrease during the year of \$1,708,123 in the one-dollar notes outstanding, \$4,987,630 in the ten-dollar notes, \$2,928,120 in twenty-dollar notes, \$744,200 in one-hundred-dollar notes, \$357,000 in five-hundred-dollar notes, \$30,000 in five-thousand-dollar notes, and \$20,000 in the ten-thousand-dollar notes; and an increase of \$397,183 in two-dollar notes, \$144,890 in five-dollar notes, \$251,000 in fifty-dollar notes, and \$9,682,000 in one-thousand dollar notes.

The number of notes outstanding at the close of the year was 62,869,444, a decrease of 2,059,185 notes in the year. The issues and redemptions for the past three fiscal years by denominations were as follows:

Denomination.	1883.		1884.		1885.	
	Issues.	Redemptions.	Issues.	Redemptions.	Issues.	Redemptions.
One dollar	\$11,986,114	\$9,970,610 80	\$8,943,236	\$10,019,508	\$10,187,153	\$11,895,276
Two dollars	9,672,000	8,770,231 20	7,808,000	8,434,508	10,856,000	10,458,817
Five dollars	22,860,000	19,052,455 00	23,420,000	19,017,170	19,300,000	18,855,110
Ten dollars	14,240,000	14,291,880 00	12,160,000	15,365,870	9,640,000	14,627,630
Twenty dollars	6,000,000	12,210,562 00	9,280,000	13,572,280	9,760,000	12,688,120
Fifty dollars	3,900,000	4,205,875 00	4,200,000	4,877,000	4,800,000	4,549,000
One hundred dollars	4,356,600	4,528,600 00	5,237,000	5,898,400	5,600,000	6,314,200
Five hundred dollars	2,350,000	2,127,500 00	4,900,000	3,084,500	2,350,000	2,767,000
One thousand dollars	4,400,000	2,407,000 00	10,000,000	5,294,000	12,000,000	2,318,000
Five thousand dollars	10,000,000	10,105,000 00	.....	185,000	.....	30,000
Ten thousand dollars	20,000,000	22,100,000 00	.....	100,000	.....	20,000
Total	109,764,714	109,764,714 00	85,948,236	85,948,236	84,493,153	84,493,153

The issues and redemptions for 1883 were increased by the cancellation of \$5,000 and \$10,000 notes which were never actually issued, but passed through the accounts from the so-called "reserve vault," it having

been determined to withdraw these denominations from circulation. The actual redemptions amounted to \$77,764,714 in that year, so that the redemptions during the past fiscal year exceeded those of 1883 by \$6,728,439, but were \$1,455,083 less than the redemptions of 1884.

The decrease was due in part to the practice adopted in May last, of assorting notes sent for redemption, reissuing such as were fit for circulation, and in part to the subsequent cessation of the issue of one and two dollar notes. The issues and redemptions for the first three months of the current fiscal year, compared with the corresponding months in the past year, were as follows:

Denomination.	July, August, and September, 1884.		July, August, and September, 1883.	
	Issues.	Redemptions.	Issues.	Redemptions.
AMOUNTS.				
One dollar	\$2,327,134	\$2,361,065		\$1,689,334 90
Two dollars	3,424,000	2,082,514		1,533,161 60
Five dollars	5,520,000	4,413,775	6,520,000	2,197,015 50
Ten dollars	4,160,000	3,651,050	4,160,000	1,719,366 00
Twenty dollars	2,480,000	3,379,020	2,500,000	1,545,322 00
Fifty dollars	400,000	1,366,500		423,100 00
One hundred dollars	2,673,000	1,936,700	300,000	422,700 00
Five hundred dollars		985,500	400,000	1,665,000 00
One thousand dollars	100,000	893,000		2,730,000 00
Five thousand dollars		15,000		5,000 00
Ten thousand dollars				10,000 00
Total	21,084,134	21,084,134	13,940,000	13,940,000 00
NUMBER OF NOTES.				
One dollar	2,327,134	2,361,065		1,689,335
Two dollars	1,712,000	1,041,257		766,581
Five dollars	1,104,000	882,757	1,304,000	439,404
Ten dollars	416,000	365,105	416,000	171,937
Twenty dollars	124,000	168,951	128,000	77,267
Fifty dollars	8,000	27,330		8,462
One hundred dollars	26,730	19,367	3,000	4,227
Five hundred dollars		1,971	800	3,330
One thousand dollars	100	893		2,730
Five thousand dollars		3		1
Ten thousand dollars				1
Total	5,717,964	4,868,699	1,851,800	3,163,275

The amount of notes issued during the quarter was less by \$7,144,134 than the amount for the corresponding quarter of the previous year, which would indicate that by the present method, if continued, the issues would be reduced by about \$28,000,000 during the current year. The decrease in the number of notes issued was 3,866,164, indicating a decrease for the year approximating 15,000,000 notes, which would effect a large saving in the expense for paper and printing.

The method in which United States notes and gold and silver certificates were issued at the time when the present Treasurer assumed the duties of the office, appeared to him to lack the security which is had in every institution where such instruments of credit are issued. In order to remedy this defect, in part, the imprinting of the seal of the Treasury on the newly-printed notes was transferred from the Bureau of Engraving and Printing to this office. The incomplete notes are now received by the Treasurer and completed by the imprint of the seal, then cut and separated under his supervision.

If the issue of United States notes and certificates is to continue, it is recommended that an issue department, entirely independent of the Treasurer, be formed. Such a branch, controlling the issue and the re-

demption of every note or other form of security by means of numerical records and other checks, would remedy the defects in the present modes of issue and redemption. If the suggestion is approved the details for the organization of such a branch will be submitted.

It is recommended that an issue of legal-tender notes with new designs be made at as early a date as possible. So many statements have been made with reference to frauds in the earlier issues that it would seem advisable to call in all the outstanding issues as soon as it can be done without inconvenience to the business community. The constantly recurring accusations of the character above alluded to, would be either established or refuted by taking this course, and afford an opportunity to set at rest future reports of the same kind by adopting a better system of registration and destruction of the new issues by means of the issue department heretofore recommended. It would also provide for the large fund of money already issued by the Bureau of Engraving and Printing, now on deposit in the so called "reserve vault", amounting to the sum of \$187,128,000, and composed of—

Silver certificates	\$28, 480, 000
Gold certificates	103, 680, 000
Currency certificates	32, 530, 000
United States notes.....	22, 438, 000
Total	187, 128, 000

With the exception of the currency certificates, this immense sum is completely finished money, and if stolen would become a liability of the Government, without possibility of appeal. As the practice of printing such money has no warrant under existing law, it has been stopped. If, in order to serve the public convenience (the only plea upon which it has been sanctioned heretofore), the practice is to be continued, it should be placed under the regulation of laws specially framed for that purpose.

CERTIFICATES OF DEPOSIT, ACT OF JUNE 8, 1872.

The certificates issued upon deposits of United States notes by national banks, under the act of June 8, 1872, amounted to \$56,555,000 and the redemptions to \$39,500,000, leaving outstanding at the close of the year \$29,285,000; more than twice the amount that has been outstanding at the close of any year since 1879, as will be seen by the following table showing the aggregate issues and redemptions and amounts outstanding for each year from the date of the first issue:

Fiscal year.	Total amount issued.	Total amount redeemed.	Outstanding, as shown by the Treasurer'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
1885	733, 215, 000	703, 930, 000	29, 285, 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.

The amount outstanding of these certificates of deposit October 31, 1885, was \$18,145,000.

In view of the constantly increasing amounts of money held by the Treasury, and the consequent danger of loss by fire, speculation, or carelessness, it is proper to ask whether the issue of these certificates should not be stopped. They are furnished at a heavy expense by the Government without any corresponding benefit, and have been used to get rid of the expense of forwarding mutilated currency to the Treasury, thus throwing upon the Government the cost of transportation of the notes deposited, as well as of the notes required to redeem the certificates, and also of the certificates. If the issue is continued, all expense connected therewith should be borne by the parties for whose convenience they are provided.

GOLD CERTIFICATES.

The gold certificates of the old issue, under the act of March 3, 1863, outstanding at the close of the fiscal year amounted to \$2,562,280, the redemptions during the year having been \$52,420.

Of the new issue under the act of July 12, 1882, there were nominally outstanding at the close of the fiscal year \$137,760,860; the Treasury offices held \$13,593,410 (compared with \$27,246,020 at the close of 1884), leaving actually in circulation \$124,167,450, an increase of \$55,635,510 in the year.

On October 31, 1885, the amount of the certificates of the new issue outstanding had increased to \$140,136,610, but of this amount only \$109,020,760 was actually in circulation, the certificates held in the Treasury offices having increased to \$31,115,850.

The issues and redemptions during the fiscal year, and the amounts outstanding at its beginning and close, are shown below:

Denomination.	Outstanding June 30, 1884.	Issued—		Redeemed—		Outstanding June 30, 1885.
		During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Twenty dollars	\$13,354,760	\$400,000	\$15,280,000	\$1,411,000	\$2,936,240	\$12,343,760
Fifty dollars	9,119,000	2,700,000	13,200,000	1,375,200	2,756,200	10,443,800
One hundred dollars	9,103,700	1,800,000	12,100,000	1,375,900	2,572,200	9,527,800
Five hundred dollars	8,701,500	6,600,000	17,100,000	1,181,000	2,979,500	14,120,500
One thousand dollars	14,559,000	9,000,000	26,000,000	1,439,000	3,880,000	22,120,000
Five thousand dollars	10,560,000	7,500,000	22,500,000	3,975,000	8,415,000	14,085,000
Ten thousand dollars	30,380,000	35,000,000	85,000,000	10,260,000	29,880,000	55,120,000
Total	95,777,960	63,000,000	191,180,000	21,017,100	53,419,140	137,760,860

The remarks previously made as to currency certificates apply with still greater force to the gold certificates. They serve but one purpose, that of imposing upon the Treasury the custody of the gold deposited on this account, with its attendant dangers and expense, and compelling the Government to pay the heavy rates charged for the transportation of the gold and certificates to and from the different sub-treasuries.

SILVER CERTIFICATES.

The amount of silver certificates nominally outstanding at the close of the fiscal year was \$139,901,646, of which amount the Treasury held \$38,370,700, leaving \$101,530,946 in circulation; an increase of \$4,023,935 during the year.

On October 31, 1885, the amount outstanding was \$125,053,286, of which the Treasury offices held \$31,906,514, leaving \$93,146,772 in circulation.

The issue of silver certificates by Treasury offices in the South and West, for gold coin deposited with the assistant treasurer at New York, under departmental circular of September 18, 1880, was discontinued in January last. The amount which had been issued in this manner to the date named was \$80,730,500.

The issues and redemptions by denominations for the year, and the amounts outstanding at the beginning and the close thereof, are shown by the following table:

Denomination.	Outstand- ing June 30, 1884.	Issued—		Redeemed—		Outstand- ing June 30, 1885.
		During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Ten dollars	\$47,490,712	\$14,040,000	\$78,034,000	\$9,783,585	\$26,286,873	\$51,747,127
Twenty dollars	47,864,524	12,160,000	73,186,000	8,013,560	21,175,036	52,010,964
Fifty dollars	6,293,635	2,200,000	11,050,000	839,600	3,393,965	7,654,035
One hundred dollars	8,139,320	2,600,000	14,140,000	860,800	4,261,480	9,878,520
Five hundred dollars	4,377,500	5,000,000	13,650,000	467,500	4,740,000	8,910,000
One thousand dollars	6,726,000	4,000,000	23,490,000	1,025,000	13,789,000	9,701,000
Total	120,891,691	40,000,000	213,550,000	20,990,045	73,648,354	139,901,646

The further issue of silver certificates should be discontinued, as being both expensive and useless. Issued to aid in the circulation of the standard silver dollar, these certificates have actually proved to be a hindrance to the carrying out of this purpose, and the circulation of this coin cannot be increased to any greater extent than at present without the suppression of the issue of the certificates.

STANDARD SILVER DOLLARS.

The amount of silver dollars coined, on hand, distributed, and outstanding at the close of each year, under the present law, is shown by the following table. The percentage of the distribution to the annual coinage and of the outstanding silver dollars to the total coinage is also given:

Fiscal year ending June 30.	Annual coinage.	Total coinage.	On hand at close of year.	Net distri- bution during year.	Outstand- ing at close of year.	Percentage of distribu- tion to an- nual coin- age.	Percentage of outstand- ing 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	45,104,296	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	35,810,368	4,652,072	39,545,461	16.5	22.6
1885	28,528,552	203,884,381	65,535,854	-1,196,934	38,348,527	.....	18.8

It will be observed that during the past year more of these coins were returned to the Treasury than were issued; the issues amounted to \$16,627,691, and the amount returned to \$17,824,625, an excess of \$1,196,934, reducing the amount outstanding to that extent. While the amount outstanding had been steadily increasing to the end of the fiscal year 1884, the percentage of the outstanding to the total coinage

has fallen from 30.8 per cent. in 1881 to 18.8 at the close of the fiscal year 1885. The amount held by the Treasury was at the close of the year \$165,535,854; of this \$101,530,946 was held for the redemption of certificates actually outstanding, leaving \$64,004,908 owned by the Treasury, an increase of \$25,701,551 over the amount held at the end of the preceding year.

In the first four months of the current fiscal year the amount of dollars distributed in excess of those returned was \$11,093,562, compared with \$2,258,643 for the same period in 1884. This increased the amount outstanding to \$49,442,089, and was due in part to the fact that the number of one and two dollar notes in circulation had decreased, and in part to the usual increase in the demand at this season of the year. Notwithstanding this the amount owned by the Treasury increased to \$70,670,570 on October 31, 1885, the silver certificates actually outstanding having been reduced to \$93,146,772.

It is apparent that the execution of the coinage law is gradually converting the funds of the Treasury into standard dollars. Every exertion has been made to give an extended circulation to these coins, but without the success which the large expenditure incurred would warrant. Under the head "Silver certificates" will be found some remarks upon the influence exercised by their issue upon a more extended circulation of the standard silver dollar. Such measure of success as has been obtained has been at very great expense to the Government, the excessive cost furnishing a strong argument against continuing the issue. The circulation obtained is short-lived, the coins finding their way back immediately to the sub-treasuries, the return movement costing individual holders more for transportation than the original issue cost the Government. As the sub-treasuries become overloaded with returned, and the mints with unissued dollars, the Government is obliged to transport them at a heavy cost to the nearest place in which vault room can be found.

The amount of silver dollars shipped from the mints to points by express to June 30, 1885, was \$96,516,067, of which there remained outstanding on that date only \$38,348,527, as stated above. The cost to the Government of moving these coins was \$430,313.76, an average of \$4.46 per \$1,000.

The average rate per \$1,000 from the several mints was as follows:

From Philadelphia.....	\$3 94
From New Orleans	2 21
From Carson City	14 47
From San Francisco.....	9 23

The vaults in the mint at New Orleans having become filled with dollars, it was determined to remove as many as practicable to the vault in the Treasury Department. In order to avoid the payment of a large sum for this transfer, \$10,400,000 were safely moved by means of United States naval vessels in September last, at an expense which saved the Government about \$40,000. There was also moved by registered mail, from San Francisco, the sum of \$12,800,000 in gold coin without any expense to the Government, except the transportation from the post-office to the sub-treasury.

Special contracts have been made with the express companies to transport to Washington or New York \$10,000,000 in silver from San Francisco and \$3,700,000 from Carson City, at the rate of \$8 per \$1,000, and \$15,000,000 from New Orleans to Washington, at \$3 per \$1,000; also, for the transfer of \$17,200,000 of gold coin from San Francisco and of \$900,000 from Carson City, at \$2 per \$1,000.

On July 1, 1885, the clause in the sundry civil appropriation act of 1885, authorizing the shipment of silver coin from sub-treasuries, became operative. The shipments made since that date to September 30 have been at an average cost of \$1.74 per \$1,000. The average rates from the several points were as follows:

Washington	\$2 08	Cincinnati	\$1 04
Baltimore	2 01	Chicago	1 37
New York	1 04	Saint Louis	2 31
Philadelphia	1 45	New Orleans	1 76
Boston	1 04	San Francisco	5 79

It is recommended that the appropriations for this purpose be continued, and that the authority given by the act referred to be extended to include shipments of silver coin from depository banks.

If the coinage of silver dollars is to continue, a new vault will be needed in New York City, and additional vault room in the Treasury building at Washington.

The following table shows the amount of standard silver dollars and of fractional silver coin in each office of the Treasury on September 30, 1885, and on that date last year:

Office.	Standard silver dollars.		Fractional silver coin.	
	September 30, 1884.	September 30, 1885.	September 30, 1884.	September 30, 1885.
Treasury United States, Washington	\$4,494,616	\$14,334,245	\$198,495 67	\$264,274 28
Assistant Treasurer United States:				
Baltimore	3,123,065	3,380,708	474,097 45	538,935 70
Boston	1,866,971	687,805	1,512,701 05	1,393,974 00
Chicago	6,648,800	7,322,000	3,848,157 00	4,147,019 00
Cincinnati	635,500	737,000	132,063 00	149,725 00
New Orleans	7,923,208	10,112,004	713,977 27	719,901 80
New York	25,908,000	28,900,000	8,877,504 65	2,954,122 32
Philadelphia	9,384,360	10,009,330	3,690,270 00	3,631,380 00
San Francisco	18,558,000	21,000,000	7,776,797 77	7,496,281 80
Saint Louis	7,819,750	10,119,400	2,098,100 00	2,237,080 00
United States Mint:				
Denver	6	.....	1 40	98
Carson City	2,876,730	18,080	13,630 58	7,047 76
New Orleans	12,642,620	4,042,165	25	62
Philadelphia	7,798,269	14,441,005	34,777 72	51,523 89
San Francisco	32,740,620	29,404,002	34,214 88	11,452 74
United States Assay-Office:				
Boisé City	708	.....	8 00	.....
Charlotte, N. C. ....	.....	.....	.....	.....
Helena, Mont	350	.....	19,217 35	.....
New York	9,834	1,624	71	48 45
Saint Louis .....	.....	12	14 30	17 50
Total	142,431,407	154,509,380	29,424,029 05	23,602,776 84
Add amount in transit between offices	10,000	11,069,000	71,856 78	.....
Total	142,441,407	165,578,380	29,495,885 83	23,602,776 84
Deduct amount required to fill orders unpaid	91,998	147,297	19,170 20	76,425 40
Total	142,349,409	165,431,083	29,476,715 63	23,526,351 44

EXPRESS CHARGES ON UNITED STATES MONEYS.

It is suggested that, as all articles of merchandise are transported at lower rates than formerly, the attempt should be made to obtain for the Government lower rates than are now paid for the transportation of public moneys. Authority should be given the Treasurer to make use of the United States mails, and such other modes of conveyance as may prove convenient and economical, pending negotiations to that end.

FRACTIONAL SILVER COIN.

The Treasury held on June 30, 1885, \$31,236,899.49 in fractional silver coin, an increase of \$1,636,179.44 over the amount held at the same date in 1884. The amount was reduced by October 31, 1885, to \$22,965,535.70. This reduction, it is believed, will not continue, as, under the existing condition of the law, the greater portion of the amount issued in that period will return to the Treasury for redemption before much time has elapsed.

The denominations of the fractional silver coin held in each office of the Treasury on September 30, 1885, 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. a	Unas- sorted.
Treasurer U. S.:							
Washington	148,850 00	105,130 00	32 20	\$2,120 00	\$291 30	\$50 43	\$7,800 35
Assist. Treasurer U. S.:							
Baltimore	400,377 00	117,437 00	51 00	20,473 40	505 80	91 50	
Boston	937,943 00	413,564 00	300 00	4,927 00	1,400 00	300 00	35,540 00
Chicago	2,780,030 00	1,338,000 00	1,000 00	26,000 00	1,000 00		1,010 00
Cincinnati	80,438 00	43,010 00	137 00	24,015 00	550 00	75 00	1,500 00
New Orleans	703,052 50	3,647 50	36 20	13,157 00	6 95	1 65	
New York	241,000 00	2,620,000 00		31,000 00	6,000 00		56,122 32
Philadelphia	2,110,000 00	1,470,000 00	100 00	44,112 00	1,800 00	360 00	5,008 00
San Francisco	7,135,000 00	336,000 00		23,800 00	1,474 90	6 90	
Saint Louis	1,693,710 00	537,030 00	65 00	5,985 00	290 00		
U. S. Mint:							
Carson City	4,510 50	2,319 00		218 20		06	
Denver							98
New Orleans							62
Philadelphia	4,690 00	10,757 00		36,076 17			72
San Francisco	1,912 00	2,977 75		6,562 99			
U. S. Assay-Office:							
New York	10 50	20 75		17 20			
Saint Louis							17 50
Total	16,241,493 50	6,999,893 00	1,721 40	238,463 96	13,318 95	885 54	107,000 49

In the appendix (p. 542) will be found a table showing the amount of these coins held by the Treasury at the end of each month since May, 1879.

During the fiscal year there was shipped from the Mint at Philadelphia and from the Treasury \$3,230,373.96 in fractional silver coin. In the four months ending October 31, 1885, the amount shipped was \$3,229,638.46, most of which was from sub-treasuries.

It is recommended that the provision for the redemption and free transmission of fractional silver coin be repealed, as involving unnecessary expense to the Government.

ABRASION OF FRACTIONAL SILVER COIN.

A careful examination has been made of a portion of the coins received at the several sub-treasuries, for the purpose of ascertaining their condition, and the result is presented below. The tables show the number of coins of each date received, and the extent of the abrasion which has taken place.

REPORT ON THE FINANCES.

RESULT of an EXAMINATION of 200,000 HALF-DOLLARS RECEIVED at the TREASURY of the UNITED STATES from all SUB-TREASURIES, and ASSORTED, CLEANED, and WEIGHED, showing the NUMBER of PIECES of EACH DATE, and the ABRASION.

(Weights expressed in grains and thousandths.)

Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.	Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.
		<i>Grains.</i>	<i>Grains.</i>			<i>Grains.</i>	<i>Grains.</i>
1806.....	1	14.630	14.630	1847.....	347	5.010	1,738.376
1807.....	1	14.620	14.620	1848.....	353	4.593	1,621.382
1808.....	3	1.923	5.769	1849.....	370	4.723	1,747.629
1809.....	3	5.780	17.340	1850.....	163	5.063	825.220
1810.....	5	5.452	27.260	1851.....	20	5.513	110.255
1811.....	1	4.	4.	1852.....			
1812.....	1	8.400	8.400	1853.....	5,885	4.307	25,346.295
1813.....	4	2.700	10.800	1854.....	10,444	4.594	47,981.162
1814.....	1	10.540	10.540	1855.....	5,637	4.330	24,408.454
1815.....				1856.....	4,601	4.476	20,595.857
1816.....				1857.....	3,502	3.893	13,631.852
1817.....				1858.....	16,604	4.235	70,318.520
1818.....	7	4.839	33.873	1859.....	5,605	4.258	23,865.816
1819.....	8	4.168	33.344	1860.....	2,711	4.311	11,686.452
1820.....	3	5.507	16.521	1861.....	7,587	4.035	30,614.058
1821.....	4	2.330	9.320	1862.....	1,406	6.024	8,470.046
1822.....	17	4.418	75.100	1863.....	1,119	5.525	6,182.706
1823.....	9	4.599	41.391	1864.....	932	5.262	4,903.868
1824.....	30	8.804	114.121	1865.....	1,008	4.806	4,844.710
1825.....	24	4.073	97.751	1866.....	1,574	4.994	7,800.442
1826.....	30	5.808	174.240	1867.....	1,877	4.776	8,963.987
1827.....	30	4.183	125.500	1868.....	1,669	4.568	7,623.871
1828.....	21	4.608	96.772	1869.....	2,376	3.919	9,312.483
1829.....	30	5.570	167.087	1870.....	2,340	4.017	9,400.371
1830.....	47	5.012	235.570	1871.....	5,878	3.515	20,690.598
1831.....	55	3.772	207.445	1872.....	2,704	3.234	8,746.052
1832.....	65	3.432	223.110	1873.....	6,176	3.065	18,932.284
1833.....	57	3.814	217.407	1874.....	5,514	2.668	14,714.051
1834.....	114	3.912	445.944	1875.....	21,403	2.844	60,878.682
1835.....	46	3.305	152.015	1876.....	34,459	2.913	100,373.942
1836.....	66	2.965	195.708	1877.....	38,548	2.545	97,990.135
1837.....	62	2.882	178.670	1878.....	3,851	2.285	8,799.108
1838.....	60	3.928	229.640	1879.....			
1839.....	81	3.695	299.265	1880.....	25	.830	20.744
1840.....	165	3.842	633.862	1881.....	19	1.148	21.805
1841.....	78	4.659	363.408	1882.....	9	.561	5.050
1842.....	268	4.169	1,117.168	1883.....	5	.056	.280
1843.....	597	4.532	2,705.809	1884.....			
1844.....	389	4.659	1,812.297				
1845.....	352	4.921	1,732.058		200,000		687,929.078
1846.....	535	5.375	2,875.780				

RECAPITULATION.

Period.	Legal weight of pieces.	Number of pieces coined.	Number of pieces tested.	Average loss per piece.	Percentage of loss per piece.	Loss on all pieces tested.
	<i>Grains.</i>			<i>Grains.</i>		<i>Grains.</i>
Prior to 1806.....	208	787,197				
1806 to 1836.....	208	83,480,976	663	5.290	2.543	2,775.578
1837 to 1852.....	206.25	48,230,133	3,849	4.464	2.164	17,990.819
1853 to 1873.....	192	67,192,165	91,635	4.388	2.285	384,349.884
1874 to 1878.....	192.9	45,799,120	103,775	2.651	1.374	282,764.918
1879 to 1884.....	192.9	41,879	58	.648	.336	47.879
		245,531,470	200,000			687,929.078

RESULT of an EXAMINATION of 300,000 QUARTER-DOLLARS RECEIVED at the TREASURY of the UNITED STATES from all SUB-TREASURIES, and ASSORTED, CLEANED, and WEIGHED, SHOWING the NUMBER of PIECES of EACH DATE and the ABRASION.

(Weights expressed in grains and thousandths.)

Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.	Year.	Number of pieces found.	Average loss on each piece.	Loss on all pieces tested.
		<i>Grains.</i>	<i>Grains.</i>			<i>Grains.</i>	<i>Grains.</i>
1831.....	15	3.488	52.320	1859.....	2,723	2.830	7,705.698
1832.....	3	4.080	12.240	1860.....	2,066	2.930	6,052.851
1833.....	6	4.898	29.390	1861.....	8,332	2.726	22,710.632
1834.....	31	4.391	136.130	1862.....	1,546	3.113	4,812.632
1835.....	27	4.758	128.472	1863.....	143	2.840	406.059
1836.....	9	3.963	35.667	1864.....	122	3.391	413.716
1837.....	12	4.499	53.989	1865.....	281	3.676	1,032.922
1838.....	82	4.063	333.138	1866.....	127	4.574	580.843
1839.....	41	4.047	165.942	1867.....	232	3.929	911.528
1840.....	161	4.288	690.413	1868.....	553	4.228	2,357.160
1841.....	153	4.206	652.654	1869.....	447	3.754	1,678.002
1842.....	199	4.075	810.908	1870.....	247	2.523	623.116
1843.....	248	3.945	978.281	1871.....	614	2.864	1,758.236
1844.....	297	4.377	1,300.017	1872.....	919	2.300	2,113.740
1845.....	176	3.433	604.294	1873.....	5,796	2.032	11,776.056
1846.....	108	3.680	397.436	1874.....	2,827	1.863	5,266.443
1847.....	269	3.523	947.767	1875.....	15,795	1.901	30,022.365
1848.....	30	4.794	143.814	1876.....	81,952	2.229	182,685.192
1849.....	100	3.818	381.780	1877.....	68,580	1.957	134,190.330
1850.....	167	3.448	575.925	1878.....	9,706	1.395	13,543.089
1851.....	30	3.649	109.464	1879.....	31	1.325	41.075
1852.....	31	4.699	145.673	1880.....	34	.858	28.986
1853.....	24,687	3.495	86,280.163	1881.....	14	.859	12.026
1854.....	21,917	3.602	78,948.658	1882.....	46	.145	6.661
1855.....	4,272	3.303	14,109.916	1883.....	6	.494	2.964
1856.....	13,217	3.325	43,952.663	1884.....	2	.235	.470
1857.....	17,416	3.162	55,062.420				
1858.....	13,155	2.983	39,241.890	Total.....	300,000		756,994.206

RECAPITULATION.

Period.	Legal weight per piece.	Number of pieces coined.	Number of pieces tested.	Average loss per piece.	Percentage of loss per piece.	Total loss on pieces tested.
	<i>Grains.</i>			<i>Grains.</i>		<i>Grains.</i>
Prior to 1831.....	104.	1,855,629				
1831 to 1836.....	104	3,584,000	91	4.263	4.099	394.219
1837 to 1852.....	103½	10,556,533	2,104	4.038	3.916	8,291.495
1853 to 1873.....	96	72,008,712	118,812	3.218	3.352	382,508.891
1874 to 1878.....	96.45	65,903,722	178,860	1.869	1.927	365,707.419
1879 to 1884.....	96.45	75,079	133	.653	.677	92.182
Total.....		153,983,675	300,000			756,994.206

The following table contains a carefully prepared estimate of the amount of fractional coin now in circulation (including the amount in the Treasury), and of the amount of the loss on the same, calculated upon the basis supplied by the figures in the preceding tables:

(Weights expressed in thousandths.)

Period.	Amount coined.	Estimated amount in circulation.	Estimated number of pieces in circulation.	Average weight of each piece.	Weight of the estimated amount in circulation.
<i>Half-dollars.</i>				<i>Grains.</i>	<i>Standard ounces.</i>
Prior to 1806.....	\$393, 598 50				
1806 to 1836.....	41, 740, 488 00	\$127, 000 00	254, 000	202. 710	106, 361. 561
1837 to 1852.....	24, 115, 066 50	757, 000 00	1, 514, 000	201. 786	636, 466. 675
1853 to 1873.....	33, 599, 082 50	17, 266, 000 00	34, 532, 000	187. 612	13, 497, 119. 967
1874 to 1878.....	22, 899, 560 00	19, 991, 000 00	39, 982, 000	190. 249	15, 846, 948. 996
1879 to 1884.....	20, 939 50	20, 900 00	41, 800	192. 252	16, 741. 945
Total half-dollars.....	122, 765, 735 00	32, 161, 900 00	76, 323, 800	189. 321	30, 103, 639. 144
<i>Quarter-dollars.</i>					
Prior to 1831.....	463, 907 25				
1831 to 1836.....	896, 000 00	7, 800 00	31, 200	99. 737	6, 428. 160
1837 to 1852.....	2, 639, 133 25	174, 100 00	696, 400	99. 087	143, 758. 722
1853 to 1873.....	18, 002, 178 00	9, 645, 700 00	38, 582, 800	92. 782	7, 457, 894. 478
1874 to 1878.....	16, 475, 930 50	14, 719, 000 00	58, 876, 000	94. 581	11, 601, 147. 825
1879 to 1884.....	18, 769 75	18, 700 00	74, 800	95. 797	14, 928. 366
Total quarter-dollars.....	38, 495, 918 75	24, 565, 300 00	98, 261, 200	93. 907	19, 224, 157. 551
<i>Dimes.</i>					
1796 to 1884.....	18, 293, 172 50	7, 272, 800 00	72, 728, 000	36. 651	5, 553, 237. 350
Total.....	179, 554, 826 25	70, 000, 000 00	247, 313, 000		54, 881, 034. 045

NOTE.—During the periods prior to 1837 the fineness of the silver was only 892.4.

The estimate of the amount of dimes in circulation has not received as much care as the statements of the half- and quarter-dollars, and it may differ from the actual circulation about \$1,000,000. The loss by abrasion on the dimes has been fixed at 5 per cent., that being about the loss shown for a series of years on the recoinage of smaller fractional coins.

The weight of \$70,000,000 of fractional silver coin, at the present rate, 385.8 grains to the dollar, is 56,262,500 standard ounces.

From the above estimate it may be ascertained how much it will take to put the subsidiary coinage of the country in a proper condition. The cost thereof, on the basis furnished above, at different weights to the dollar, with silver at 93 cents per standard ounce, is shown by the following table:

Weight of one dollar—		Ratio of silver to gold.	Standard ounces (and thousandths) of silver required to recoin the circulation at weights given.	Cost of silver required to recoin the circulation at weights given.
In grains.	Equivalent in grams.			
385.80	25	14.95 to 1	1,381,465.955	\$1,284,763.34
399.90	25.90	15.50 to 1	3,437,715.955	3,197,075.83
401.23	26	15.56 to 1	3,631,674.288	3,377,457.08
412.50	26.73	15.99 to 1	5,275,215.955	4,905,950.83
416.66	27	16.15 to 1	5,881,882.621	5,470,150.83
420	27.21	16.28 to 1	6,363,965.955	5,923,138.33
430	27.86	16.67 to 1	7,827,299.258	7,279,388.33
432.10	28	16.75 to 1	8,133,549.288	7,564,200.83
440	28.51	17.05 to 1	9,285,632.621	8,635,638.33
447.53	29	17.34 to 1	10,383,757.621	9,656,894.58
450	29.16	17.44 to 1	10,743,965.955	9,991,888.33
460	29.81	17.83 to 1	12,202,299.281	11,348,138.33
462.97	30	17.94 to 1	12,635,424.281	11,750,944.58
470	30.46	18.22 to 1	13,660,632.621	12,704,388.33
478.39	31	18.54 to 1	14,884,174.281	13,842,282.08
480	31.10	18.60 to 1	15,118,965.955	14,060,638.33

This is exclusive of the cost of coinage at the mints, which may be assumed to be, if five-cent pieces are included, six per cent. on the par value. A new coinage with a weight of 30 grams, of 440 grains, or of 28 grams to the dollar (the weights in grams being suggested as suitable for a future international coinage), would afford sufficient margin between the present value of the ounce of silver, 900 fine, and any possible increase in the future price of silver; and would, further, provide a sum, in the profit to be derived from the continued and wider use of these coins, large enough to replace the abraded pieces as they become unfit for circulation. The new coins should be made a legal tender for, say, \$30 or \$50, in order to encourage the hoarding of them. New designs possessing greater artistic merit than those of the existing coinage should be furnished by competition. The half-dime should again be coined, with the additional weight herein proposed, and the present five-cent nickel pieces should be called in and used in the other minor coinage. The proposed currency would meet an existing want and an extensive demand.

MINOR COIN.

At the close of the fiscal year the Treasury held \$868,465.64 in minor coin, an increase of nearly \$100,000 over the amount held at the close of the preceding year. The amount was reduced by October 31, 1885, to \$719,831.24.

It is evident that there is a redundancy of this description of coin. It is recommended that the three-cent piece be withdrawn from circulation by redemption, and that the five-cent pieces be redeemed and the silver half-dime of greater weight substituted.

A large portion of this coinage, although fit for circulation, requires cleaning, and an appropriation for that purpose is asked for.

In order to save the expense of coining and distributing minor coins when a sufficient supply is already in the Treasury, it is recommended that the coinage be suspended and future demands be supplied from the Treasury offices at the cost of the applicant, as this is the only practicable way in which to prevent a constantly recurring redundancy.

The following table shows the amount of each denomination of minor coin held in the several Treasury offices on September 30, 1885.

In office of—	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
Treasurer United States, Washington	\$3,475 00	\$12,300 00	\$250 00	\$561 00	\$583 59	\$17,169 59
Assistant treasurer United States:						
Baltimore	13,350 00	1,350 00	4,460 00	33,289 88	7,400 00	52,449 88
Boston	16,235 00	28,977 00	851 00	29,865 63	880 55	85,388 63
Chicago	31,500 00	7,620 00	1,620 00	100 00	880 55	41,720 55
Cincinnati	16,950 00	1,500 00	2,100 00	1,085 47	1,850 00	23,485 47
New Orleans	1,037 00	780 66	106 98	744 71	140 21	2,809 56
New York	143,256 00	22,350 00	870 00	8,521 00	7,720 00	182,717 00
Philadelphia	113,064 00	80,469 00	9,555 00	147,735 00	4,237 00	355,060 00
San Francisco	8,100 00	1,500 00	140 00	260 00		10,000 00
Saint Louis	13,350 00	8,445 18	163 70	780 32	40 65	22,779 85
United States Assay-Office:						
Boisé City					98	98
New York					11 83	11 83
Saint Louis					3 50	3 50
Total	360,317 00	165,291 84	20,116 68	222,943 01	22,928 31	791,596 84

RECOINAGE OF UNCURRENT COINS.

Under the appropriation of \$15,000 for the recoinage of uncurrent coins, fractional silver of the face value of \$250,315 35 was recoined during the fiscal year, at a net loss of \$13,065 97.

Unless some other measure looking to the recoinage of the fractional silver coin is adopted, it is recommended that for the coming fiscal year an appropriation of \$10,000 be requested, for recoinng such uncurrent coins as may be received.

FRACTIONAL CURRENCY.

The amount of fractional currency presented for redemption is slowly decreasing each year, notwithstanding the fact that over \$15,000,000 is still nominally outstanding.

The redemptions since 1876, when the issue ceased, have been as follows:

1877.....	\$14,043,458 05	1882.....	\$58,705 55
1878.....	3,855,368 57	1883.....	46,556 96
1879.....	705,158 66	1884.....	20,629 50
1880.....	251,717 41	1885.....	15,865 43
1881.....	109,001 05		

The following statement shows, by issues, the date when the issue ceased, the amount issued and outstanding, and the percentage of the latter to the former:

Issue.	Date when issue ceased.	Total issued.	Outstanding June 30, 1885.	Percentage outstanding to amount issued.
First	May 27, 1863	\$20,215,635 00	\$4,281,342 28	21.1
Second	Feb. 23, 1867	23,164,483 65	3,106,424 41	13.4
Third	Apr. 16, 1869	86,115,028 80	2,984,177 95	3.5
Fourth	Feb. 16, 1875	176,567,032 00	3,693,248 29	2.1
Fifth	Feb. 15, 1876	62,661,900 00	1,274,921 28	2.0
		368,724,079 45	15,340,114 21	4.2

The proportion of the earlier issues of this currency reported as outstanding is so unusually large as to attract attention. The United States notes issued prior to 1875 were exposed to the same amount of wear and tear, and so, too, were the national-bank notes; but the percentage of the amount of these notes outstanding differs widely from that of the fractional currency, as will be seen by the following statements:

Description.	Date when issue ceased.	Total issued.	Outstanding June 30, 1885.	Per cent. of outstanding to issue.
<i>United States notes.</i>				
ALL DENOMINATIONS.				
"New issue"	Apr. 19, 1869	\$669,321,676 00	\$10,106,053 30	1.5
Issue of 1869	July 25, 1874	493,828,132 00	28,762,620 40	5.8
Issue of 1874	Sept. 13, 1875	87,968,000 00	7,411,928 90	8.4
Issue of 1875	June 20, 1879	190,688,000 00	25,986,061 70	13.2
		1,441,805,808 00	71,366,604 30	4.9
ONES.				
"New issue"	Apr. 19, 1869	28,351,348 00	790,917 65	2.8
Issue of 1869	July 25, 1874	42,450,812 00	466,175 75	1.1
Issue of 1874	Sept. 13, 1875	18,988,000 00	185,620 90	1.0
Issue of 1875	June 20, 1879	26,212,000 00	397,342 80	1.5
		116,008,160 00	1,840,057 30	1.6
TWOES.				
"New issue"	Apr. 19, 1869	34,071,128 00	612,424 20	1.8
Issue of 1869	July 25, 1874	50,511,920 00	471,111 40	0.9
Issue of 1874	Sept. 13, 1875	16,520,000 00	154,593 00	0.9
Issue of 1875	June 20, 1879	23,036,000 00	486,987 40	2.1
		124,139,048 00	1,725,116 00	1.4
<i>National-bank notes.</i>				
Ones.....	Jan. 1, 1879	23,167,677 00	453,357 00	2.0
Twos	Jan. 1, 1879	7,747,519 00	125,488 00	1.6

MUTILATED AND COUNTERFEIT CURRENCY.

The deductions on account of mutilation from the face value of United States notes redeemed during the year amounted to \$4,814, on fractional currency to \$90.70, on silver certificates to \$165, and on gold certificates to \$20.

The regulations governing deductions on account of mutilation were, on July 1, 1885, amended, with the approval of the Secretary, so that if the missing portion exceeds one-tenth of the note a deduction is made for the portion in excess of one-tenth.

There were detected in remittances of notes received for redemption 272 counterfeit United States notes, and 333 national-bank notes. The denominations of these notes were as follows:

Denomination.	United States notes.	National-bank notes.
One dollar	\$18	
Two dollars	32	\$34
Five dollars	380	900
Ten dollars	720	900
Twenty dollars	1,260	700
Fifty dollars	1,100	300
One hundred dollars	500	500
	4,010	3,334

There was also detected counterfeit fractional currency of the nominal value of \$234.20.

The following statement shows the number of counterfeit silver coins detected in the receipts of the several Treasury offices during the fiscal year:

	Amount received.	Number of counterfeits.
Standard dollars	\$29,855,684	3,132
Half-dollars	8,475,921	1,289
Quarter-dollars	5,792,575	1,155

THE POSTAL REVENUES.

As stated elsewhere, less than one-half the amount of the revenues of the Post-Office Department are received and disbursed through the Treasury, these revenues having been excepted from the requirements of section 3617 of the Revised Statutes. The postal revenues are not disbursed upon warrants of the Secretary of the Treasury, countersigned by the First Comptroller, but the Postmaster-General and the Sixth Auditor authorize the disbursements. The accounts of the Post-Office Department pass through no reviewing office after having been audited.

The result of this is that accountability is not secured; a large part of the public moneys, constituting during the last year one-seventh of the disbursements of the Government, escapes that system of control to which all other fiscal transactions are or should be subjected. The disbursements made by postmasters, without draft or warrant, for the expenses of their offices and salaries of employés are not made in conformity with the present method of transacting the public business in the other departments of the Government.

It is recommended that that portion of the section of the Revised Statutes referred to, and so much of any other sections as may authorize such a mode of handling public moneys, be repealed, and that such other legislation as may be necessary to bring the postal revenues entirely within the Treasury system of accounting, be had.

SPEAKER'S CERTIFICATES.

The recommendation repeatedly made by former Treasurers, that the mode of paying the certificates issued by the Speaker of the House of Representatives to members for their compensation and mileage be altered, is again made.

It is respectfully submitted that to require the Treasurer to disburse an amount approximating \$2,000,000 annually, while he is unable to verify the accounts upon which the issue of the certificates is based, is neither in accordance with the usual mode of conducting public business, nor just to that officer, who is held responsible by the accounting officers for the proper payment of these certificates the same as for the payment of other obligations of the Government.

It is urgently requested that Congress be asked to transfer the duty of making these disbursements to a disbursing officer.

CLEARING-HOUSE TRANSACTIONS.

The usual tables, showing the transactions of the sub-treasury at New York with the clearing-house in that city, are here presented:

	Checks sent to the clearing- house.	Checks received from the clearing- house.	Balances due the assistant treasurer.	Balances due the clearing- house.
Fiscal year ending 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	9,750,396 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	8,969,306 13	26,791,477 84		17,822,171 71
November	8,129,669 44	25,849,772 68		17,720,103 24
December	9,324,234 48	19,268,519 73		9,944,285 25
1885.				
January	7,922,161 39	29,645,250 91		21,723,089 52
February	10,374,758 06	14,424,711 58	492,493 47	4,542,446 99
March	3,420,039 39	17,810,670 04		8,390,630 65
April	7,858,113 72	22,761,776 11		14,903,662 39
May	10,777,526 63	20,643,732 71	145,302 30	10,011,508 38
June	9,355,432 99	22,344,361 39		12,988,928 40
Fiscal year ending June 30, 1885 . . .	109,420,072 25	278,830,720 11	694,284 08	170,104,931 94
July	10,066,644 51	23,830,804 82	12,911 10	13,777,071 41
August	9,259,193 95	17,022,142 40	38,620 67	7,801,569 12
September	12,594,235 36	19,542,363 87	150,973 51	7,099,102 02
October	13,819,131 62	20,915,227 66	843,999 03	7,940,095 07
Total for two years and four months	271,825,277 95	655,683,207 18	3,072,668 41	386,930,597 64

RECEIPTS FROM CUSTOMS AT NEW YORK.

In continuation of tables presented in the reports of the Treasurer for the past two years, the kinds of money received in payment of duties on imports at the port of New York are shown in the table below, covering the period from July 1, 1884, to October 31, 1885.

The following is a summary of the table:

	Per cent.									
Received in—										
Gold Coin.....										1.8
Gold Certificates.....										51.0
Silver Coin.....										0.1
Silver Certificates.....										26.5
United States Notes.....										20.6
Total.....										100.

Date.	United States Notes.	Per Ct.	Gold Coin.	Per Ct.	Gold Cer- tificates.	Per Ct.	Silver Cer- tificates.	Per Ct.	Silver Coin.	Per Ct.	Total duties on imports port of New York.
Fiscal year ending June 30, 1884.....	\$11,791,000	8.8	\$3,556,000	2.7	\$88,750,000	66.4	\$29,482,000	22.0	\$134,000	0.1	\$133,713,000
1884.											
July.....	2,332,000	17.8	206,000	1.6	6,813,000	48.1	4,247,000	32.4	13,000	0.1	13,111,000
August.....	2,781,000	21.7	169,000	1.3	5,702,000	44.4	4,164,000	32.5	12,000	0.1	12,828,000
September.....	4,125,000	34.4	133,000	1.0	3,897,000	32.5	3,764,000	31.4	13,000	0.1	11,992,000
October.....	4,390,000	42.3	133,000	1.8	2,452,000	23.6	3,331,000	32.1	18,000	0.1	10,369,000
November.....	2,889,000	37.4	148,000	1.9	1,415,000	18.3	3,255,000	42.2	10,000	0.1	7,717,000
December.....	2,927,000	36.2	140,000	1.7	1,450,000	17.9	3,559,000	44.0	11,000	0.1	8,087,000
1885.											
January.....	3,256,000	31.6	119,000	1.2	2,739,000	26.6	4,179,000	40.5	13,000	0.1	10,306,000
February.....	3,697,000	35.3	84,000	0.8	3,291,000	31.5	3,378,000	32.3	11,000	0.1	10,461,000
March.....	2,821,000	25.0	77,000	0.7	4,482,000	39.7	3,888,000	34.5	13,000	0.1	11,281,000
April.....	1,946,000	19.5	90,000	0.9	3,813,000	38.2	4,120,000	41.3	14,000	0.1	9,983,000
May.....	1,786,000	18.8	69,000	0.7	4,087,000	42.9	3,565,000	37.4	16,000	0.2	9,523,000
June.....	3,211,000	33.3	66,000	0.7	3,138,000	32.5	3,210,000	33.3	19,000	0.2	9,644,000
Fiscal year ending June 30, 1885.....	36,161,000	28.9	1,544,000	1.2	42,779,000	34.1	44,660,000	35.6	158,000	0.1	125,302,000
July.....	5,508,000	46.6	93,000	0.8	3,408,000	28.8	2,790,000	23.6	22,000	0.2	11,821,000
August.....	4,846,000	38.2	86,000	0.6	6,017,000	47.4	1,716,000	13.5	35,500	0.3	12,700,500
September.....	3,139,000	25.8	81,000	0.7	7,718,000	63.4	1,190,000	9.8	39,000	0.3	12,167,000
October.....	1,811,000	16.8	36,000	0.8	7,623,000	70.8	1,216,000	11.3	35,000	0.3	10,771,000
Total for two years and four months.	63,256,000	20.6	5,446,000	1.8	156,295,000	51.0	81,054,000	26.5	423,500	0.1	306,474,500

It will be observed that the receipts of United States notes and gold certificates, both of which may be classed as gold receipts, have increased steadily since April last, while the receipts in silver certificates have steadily decreased. This was due to the reduction of the amount of silver certificates in circulation, shown by the following statement:

Date.	Silver certificates.		Percentage of each kind of money received from customs at New York.					
	Outstanding at the close of each month.	Decrease during the month.	United States notes.	Gold certificates.	Total gold receipts.	Increase.	Silver certificates.	Decrease.
1885.								
April 30.....	\$109,285,266		19.5	38.2	57.7		41.3	
May 31.....	105,116,446	\$4,168,820	18.8	42.9	61.7	4.0	37.4	3.9
June 30.....	101,325,166	3,791,280	33.3	32.5	65.8	4.1	33.3	4.1
July 31.....	98,895,956	2,429,210	46.6	28.8	75.4	9.6	23.6	9.7
August 31.....	95,897,336	2,998,620	38.2	47.4	85.6	10.2	13.5	10.1
September 30.....	93,500,006	2,397,330	25.8	63.4	89.2	3.6	9.8	3.7

In the appendix (p. 536) will be found a table showing by months the per cent. of each kind of money so received from April, 1878, and on pp. 538 and 540 tables showing the gold, the standard silver dollars, and certificates in the Treasury for the same periods.

DEPOSITARY BANKS.

Public moneys amounting to \$119,056,058.94 were during the year deposited with national banks designated as depositaries. The balances held at the close of the year to the credit of the Treasurer amounted to \$10,985,141.34, and to the credit of disbursing officers, \$3,321,176.32.

Bonds of the United States amounting to \$17,607,000 were held by the Treasury to secure the safe-keeping and prompt payment of these funds.

One hundred and thirty-two national banks acted as depositaries during the year, receiving the moneys from collecting officers of the Government, thus saving the risk and expense of transportation to Treasury offices, and disbursing the same on drafts of the Treasurer. A more extended use of the banks as depositories would result in a large saving to the Government, and very much lessen the chances of loss from peculation and frauds in the conduct of the operations of the Treasury, as the proper margin of security in United States bonds is a matter of constant supervision by the Treasurer. No loss has resulted in this class of deposits for the past eighteen years, although a number of failures have taken place among the depositary banks.

The following table presents the transactions with depositary banks for the twenty-two years in which they have been employed by the Treasury:

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	\$816,000 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	26,065,992 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	37,218,612 76	26,182,821 47
1868 ...	225,244,144 75	9,404,292 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 ...	169,602,743 08	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 90	13,909,616 83	7,870,920 13
1877 ...	106,470,261 22	2,353,196 29	94,276,400 35	14,862,200 85	7,555,776 41
1878 ...	99,731,053 48	2,385,920 38	90,177,963 35	12,606,870 60	6,927,916 32
1879 ...	109,397,525 67	6,890,489 06	100,498,469 29	15,544,058 34	7,183,403 42
1880 ...	119,493,171 94	6,483,034 17	109,641,232 64	15,525,023 03	7,999,953 86
1881 ...	131,820,002 20	5,640,092 46	118,143,724 91	18,358,772 82	8,953,550 79
1882 ...	145,261,541 41	5,250,574 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	10,050,698 33
1884 ...	129,100,449 35	5,501,161 18	116,227,722 17	17,688,442 52	10,716,144 17
1885 ...	119,056,058 94	4,798,782 35	105,952,609 99	17,633,235 03	10,985,141 34
Total...	4,206,853,353 17	118,995,245 74	3,400,131,572 97	914,731,884 60	.....

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:

United States bonds.	For Union Pacific Railroad Company.	For Central Pacific Railroad Company.
Bonds issued to Pacific railroads, 6 per cents	\$361,000	\$444,000
Funded loan of 1907, 4 per cents	3,123,650	199,100
Loan of July 12, 1882, 3 per cents	966,450	1,094,900
Total	4,451,100	1,738,000

TRUST FUNDS.

THE INDIAN TRUST FUND.

The Treasurer was, by the act of Congress of June 10, 1876 (19 Statutes, 58), made the custodian for the Secretary of the Interior, trustee, of the Indian trust fund. The amount of this fund at the close of the year was \$1,804,016.83 $\frac{3}{4}$, consisting principally of State and corporation stocks, as shown by the following table:

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 66 $\frac{3}{4}$	123,000 00	314,666 66 $\frac{3}{4}$
Virginia: State stocks	540,000 00		540,000 00
Virginia: Chesapeake and Ohio Canal bonds		1,000 00	1,000 00
<i>United States bonds.</i>			
Bonds issued to Pacific railroads	280,000 00		280,000 00
Total	1,020,016 83 $\frac{3}{4}$	784,000 00	1,804,016 83 $\frac{3}{4}$

During the fiscal year \$3,000 of the Chesapeake and Ohio Canal bonds and \$1,000 of the Tennessee State stock were transferred from the fund to the Treasurer of the United States, custodian for the Secretary of the Treasury, an amount equal to the principal and interest of the bonds having been paid on account of the fund by the United States.

The interest on the Pacific Railroad bonds and on those of Indiana and Maryland has been regularly paid; the interest on the remaining stocks and bonds has not been paid for years. Under section 3481 of the Revised Statutes of the United States, moneys due certain of the States which failed to pay the interest on their bonds were withheld and applied to the interest accounts.

Soon after assuming the duties of the office, the Treasurer, desiring that all necessary steps to secure the rights of the United States in the premises might be taken, raised the question whether or not suit should be brought to recover the principal of such bonds as had matured, and

the interest which had not been paid. The question was submitted to the Solicitor of the Treasury, who decided that the matter rested within the discretion of the Secretary of the Interior, to whom the subject was then referred and in whose hands it remains.

MISCELLANEOUS TRUSTS.

United States bonds are held in trust for the following:

American Printing House for the Blind, 4 per cents	\$250,000
Pennsylvania Company, 4½ per cents	200,000
Manhattan Savings Institution, 4 per cents	75,000
Cincinnati Chamber of Commerce, 4 per cents	40,000
Anderson & Barr, Philadelphia, 3 per cents	20,000
Alaska Commercial Company, 4 per cents	55,000

The following described bonds are held in custody in this office for the Secretary of the Treasury, all with the exception of the Louisiana and Nashville and Chattanooga Railroad bonds, having become the property of the United States by the 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	12,000
Louisiana State bonds	545,450
Nashville and Chattanooga Railroad bonds	500,000
North Carolina State bonds	13,000
Tennessee State bonds	21,000
Virginia State bonds	41,800

The Nashville and Chattanooga Railroad bonds became the property of the United States under act of Congress providing for the collection of debts due from Southern railroad corporations, approved March 3, 1871 (16 Statutes, 473). Of the Arkansas State bonds, \$538,000 formerly belonged to the Smithsonian Institution. The Louisiana State bonds were captured at Vicksburg, by the Union forces, during the war of the rebellion. Of the amount originally held, \$21,000 was surrendered to the State of Louisiana in August, 1884. The remaining bonds were the property of the Indian trust fund, transferred to the United States when an amount equal to the principal and interest had been paid by appropriations for account of the Indian tribes for whom the bonds were held.

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 \$329,752,200, a reduction of \$21,455,650 from the amount held at the close of the previous year. Of the amount stated, \$312,145,200 was held to secure circulation, and \$17,607,000 to secure public moneys, to wit:

	To secure circulation.	To secure public moneys.
Bonds issued to Pacific Railroads, 6 per cents	\$3,520,000	\$120,000
Funded loan of 1891, 4½ per cents	48,483,050	2,040,000
Funded loan of 1907, 4 per cents	117,901,300	7,552,000
Loan of July 12, 1882, 3 per cents	142,240,850	7,895,000
Total	312,145,200	17,607,000

The amount of bonds deposited during the year was \$35,205,150, and of bonds withdrawn \$56,660,800.

The total movement of bonds held in trust for national banks was \$91,865,950, against \$116,897,850 for the year ended June 30, 1884. The amount of bonds held to secure circulation June 30, 1884, was \$334,147,850, and the amount held June 30, 1885, was \$312,145,200, showing a decrease during the year of \$22,002,650.

There was a decrease of \$30,171,700 in the amount of bonds of the 3 per cent. loan of 1882, held to secure circulation, making the total withdrawal of this class of securities since the first issue \$67,443,000.

SEMI-ANNUAL DUTY.

The amount of semi-annual duty assessed upon and collected from the national banks, on account of circulation, for the fiscal year ending June 30, 1885, was \$2,794,584.01. This is \$230,084.23 less than the amount of duty collected for the preceding year. The decrease is due to the retirement of circulation by the national banks.

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	\$61,204,777 22
On deposits	60,940,067 16
On capital	7,855,887 74
Total	130,000,732 12

THE REDEMPTION OF NATIONAL-BANK NOTES.

There were received during the year for redemption 21,867 packages, purporting to contain \$150,209,129.01 in national-bank notes. This was an increase of \$24,056,556.67, or $19\frac{8}{10}$ per cent., over the amount received in the preceding year. There was a decrease of 1,318 in the number of packages, and the average value per package received was nearly \$7,000.

A statement giving a summary of the cash transactions in the redemption of national-bank notes for the last fiscal year, and for the eleven years of such redemptions, may be found on page 67, in the appendix to this report.

The bank notes received for redemption during the first three months of the current fiscal year amount to \$29,613,906.89, as against \$32,846,885.43 in the corresponding period of the last fiscal year, a falling off in the amount received of nearly 10 per cent. Should this rate of decrease hold good, the receipts of bank notes for redemption for the current year will be about \$135,000,000.

Between 1875 and 1877 the yearly receipts ran up from \$155,421,000 to \$236,210,000. This was followed by a steady decrease to \$59,650,000, in 1881, after which the receipts again increased year by year to \$150,209,000, in 1885. The falling off during the first quarter of the current year seems to indicate that the culminating point in the second upward movement was reached last year.

The course of redemptions in the case of *ordinary* bank notes shows to some extent their condition as to excessive issues and as to the credit of the issuers. Not so much so, however, with the redemptions of *national-bank* notes, because such notes are secured by bonds, and are not, therefore, dependent alone on the credit of the issuers. Redemptions of national-bank notes are largely affected by other considerations.

Of the \$150,209,000 in national-bank notes received for redemption during the last fiscal year $50\frac{2}{10}$ per cent., or \$75,409,000, came from New

York City; $18\frac{29}{100}$ per cent., or \$27,473,000, from Boston, and $4\frac{81}{100}$ per cent., or \$7,220,000, from Philadelphia. From no other one point was there as much as five per cent. received. The total amount received from these three cities was \$110,102,000, or $73\frac{30}{100}$ per cent.

The following table shows the amount and percentage of national-bank notes received for redemption, by fiscal years, for the last eleven years, separating the receipts from the cities of New York, Boston, and Philadelphia from the receipts from all other points:

Fiscal year.	New York.		Boston.		Philadelphia.		All other places.		Total receipts.
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	
1875	\$80,925,000	52.07	\$17,598,000	11.32	\$9,096,000	5.85	\$47,802,000	30.76	\$155,421,000
1876	78,389,000	38.37	55,878,000	27.35	9,778,000	4.79	60,255,000	29.49	204,300,000
1877	76,693,000	32.47	75,212,000	31.84	20,988,000	8.89	63,317,000	26.80	236,210,000
1878	66,273,000	31.48	80,527,000	38.26	10,836,000	5.15	52,855,000	25.11	210,491,000
1879	54,170,000	35.00	59,375,000	38.36	7,052,000	4.56	34,172,000	22.08	154,769,000
1880	26,460,000	42.96	11,701,000	19.00	3,358,000	5.45	20,067,000	32.59	61,586,000
1881	23,319,000	39.09	5,565,000	9.33	4,919,000	8.25	25,847,000	43.33	59,650,000
1882	28,012,000	36.82	7,370,000	9.69	5,939,000	7.81	34,768,000	45.68	76,089,000
1883	36,042,000	35.10	16,631,000	16.19	7,333,000	7.14	42,694,000	41.57	102,700,000
1884	54,327,000	43.07	19,971,000	15.83	6,830,000	5.41	45,024,000	35.69	126,152,000
1885	75,499,000	50.20	27,473,000	18.29	7,220,000	4.81	40,107,000	26.70	150,209,000
Total	600,019,000	39.02	377,301,000	24.53	93,349,000	6.07	466,908,000	30.38	1,537,577,000

The receipts from New York in 1878 were $31\frac{48}{100}$ per cent., the lowest rate reached, and they were the highest in 1875, at $52\frac{7}{100}$ per cent. For the eleven years they have been $39\frac{29}{100}$ per cent. In the receipts from Boston there have been greater variations, the lowest being $9\frac{33}{100}$ per cent., in 1881, and the highest $38\frac{36}{100}$ per cent., in 1879—in that year, as well as in the year 1878, exceeding the receipts from New York. For the last year the receipts from Boston were $18\frac{29}{100}$ per cent., and for the eleven years $24\frac{53}{100}$ per cent. The receipts from Philadelphia have varied from $4\frac{56}{100}$ per cent., in 1879, to $8\frac{89}{100}$ per cent., in 1877, and for the last year were $4\frac{81}{100}$ per cent. For the eleven years they have been $6\frac{7}{100}$ per cent. From these three cities the receipts for the eleven years have been \$1,070,669,000, or $69\frac{42}{100}$ per cent., and from all other places \$466,908,000, or $30\frac{38}{100}$ per cent.

The national-bank notes assorted and disposed of during the year amounted to \$149,824,700, against \$125,379,514 during the preceding year—an increase of \$24,445,186, or $19\frac{49}{100}$ per cent. The increase was mainly in the notes fit for circulation returned to the banks of issue, there having been \$45,634,800 in such notes returned during the year, while in the preceding year there was but \$26,255,500. The amount of assorted notes delivered to the Comptroller of the Currency on five per cent. redemption account was \$72,669,700; on account of banks in liquidation since July 12, 1882, and banks retiring their circulation under provisions of law, \$25,928,470; making the total delivered \$98,598,170, as against \$95,616,064 in the preceding year. The notes of failed banks and of banks in liquidation prior to July 12, 1882, assorted during the year amounted to \$5,591,730.

The number of packages of assorted bank-notes delivered during the year was 61,269—an increase of 6,171 packages over the preceding year. The notes fit for circulation were sent by express to the respective banks of issue in 21,790 packages; and the notes delivered to the Comptroller of the Currency were contained in 39,479 packages.

The average amount of the assorted notes fit for circulation per pack-

age sent to banks was \$2,094; of notes delivered to the Comptroller of the Currency, \$2,497.

During the current fiscal year the assorting of the redeemed notes has been done at shorter intervals. This has reduced the current balance of redeemed and unassorted bank notes on hand from about \$8,000,000 to about \$3,500,000.

The deliveries of assorted bank notes have also been correspondingly more frequent. The number of packages of notes fit for circulation sent to banks in the first three months of the current fiscal year was 7,076, containing \$11,041,450—an average of \$1,560 per package, being a decrease of \$534 from the average of the last year. The number of packages delivered to the Comptroller of the Currency was 16,113, containing \$20,984,201—an average of \$1,302 per package, or \$1,195 below the average of last year. The total number of packages delivered in the first three months of the current fiscal year has been 23,189, containing \$32,025,651, as against 12,781, containing \$30,573,720 delivered in the corresponding period of last year—an increase of 10,408 in number of packages, but in amount of assorted notes of only \$1,451,931.

Payments for bank notes received for redemption were effected by checks on assistant treasurers of the United States to the amount of \$105,840,234.80; by credits in accounts, \$20,388,067.76; by shipments of United States notes, \$19,236,730.27, and shipments of silver coin, \$618,273.57; and by counter redemptions, \$3,848,090.50, a total of \$149,931,396.90, as against \$125,760,169.18 in the preceding year. These payments expressed in percentages and compared with the payments made in the years 1881–1885, during which time the regulations governing payments in redemption of bank notes have remained unchanged, are as follows:

Payments.	Per cent.				
	1881.	1882.	1883.	1884.	1885.
By checks on assistant treasurers	37.96	43.75	55.	62.02	70.59
By shipments of United States notes	33.14	30.80	23.24	19.15	12.83
By shipments of silver coin .....	.50	.68	.53	.93	.41
By credits in accounts and counter redemptions ..	28.40	24.77	21.23	17.90	16.17
Total	100.	100.	100.	100.	100.

The payments made by checks have steadily increased year by year from $37\frac{96}{100}$ per cent. in 1881 to $70\frac{59}{100}$ per cent. in 1885. The shipments of United States notes have fallen off from $33\frac{14}{100}$ per cent. in 1881 to $12\frac{83}{100}$ per cent. in 1885, and the credits in accounts and counter redemptions from $28\frac{40}{100}$ per cent. in 1881 to $16\frac{17}{100}$ per cent. in 1885. The shipments of silver coin have at no time equaled 1 per cent. of the payments. The highest point reached was in 1884, when only $\frac{93}{100}$ of 1 per cent. of the payments were so made; the lowest point, $\frac{41}{100}$ of 1 per cent., was touched in the last year.

During the first three months of the current fiscal year there has been a marked change in the percentage of the classes of payments as compared with the last year. The checks and United States notes have fallen off—the former from $70\frac{59}{100}$ per cent. to $60\frac{34}{100}$ per cent., and the latter from $12\frac{83}{100}$ per cent. to 6 per cent.; while the credits and counter redemptions have increased from $16\frac{17}{100}$ per cent. to $32\frac{86}{100}$ per cent. The

silver payments have increased from $\frac{4}{100}$ of 1 per cent. to $\frac{6}{100}$ of 1 per cent.

The suspension of the issue of \$1 and \$2 United States notes has doubtless caused the decrease in shipments of United States notes for bank notes redeemed, as these denominations were almost always asked for.

The total deposits made by national banks during the year in their redemption accounts amounted to \$144,383,886.18, as follows: In the five per cent. account, \$117,144,940.18; in the liquidating account, \$9,343,231; and in the reducing account, \$17,895,715. Of the amount deposited in the five per cent. account \$106,264,901.13 was received through the assistant treasurers of the United States, \$4,503,141.79 in remittances of lawful money by express, and \$6,376,897.26 in proceeds of national bank notes redeemed.

Deposits in "liquidating account" were made to the amount of \$4,623,151 under the provisions of section 5222 of the Revised Statutes, and to \$4,720,080 under section six of the act of July 12, 1882.

The deposits under section six of the act of 1882 have been increased during the year by banks anticipating the three-year requirement of that act in regard to their circulation outstanding at the date of the extension of their charters.

As the limit of time for these deposits in the case of a large number of banks whose charters were extended in February, 1883, will expire in February, 1886, the deposits to be made in the current fiscal year will exceed those heretofore made on this account. For the first quarter of the current fiscal year, to September 30, 1885, they amounted to \$4,100,104.

The deposits in "reducing account," made under section four of the act June 20, 1874, as modified by section nine of the act of July 12, 1882, were \$7,902,595 of lawful money, and \$9,993,120 of proceeds of "called" bonds. Of the latter amount \$9,482,710 was deposited prior to December 1, 1884. No bond calls having been made since the 131st, on September 26, 1884, which matured November 1, 1884, deposits from that source and cause have consequently ceased. The limit of \$3,000,000 set by section nine of the act of July 12, 1882, to lawful money deposits in any calendar month, was not reached during the year. The nearest approach thereto was the sum of \$1,189,905 deposited in the month of October, 1884.

The following statement shows the deposits and redemptions on account of the notes of national banks "failed," "in liquidation," and "reducing circulation" to June 30, 1877, and by fiscal years to 1885, and the balance of the deposits at the close of the fiscal years, as shown by the "statement of the assets and liabilities of the Treasury of the United States":

Year.	Deposits.	Redemptions.	Balances.
To June 30, 1877	\$83,916,368 25	\$70,925,007 25	\$12,991,361 00
Fiscal year 1878	8,816,027 50	12,009,875 50	9,797,513 00
1879	9,855,249 25	8,056,701 00	11,596,061 25
1880	14,143,476 00	6,401,916 00	19,337,621 25
1881	26,154,036 50	12,344,798 90	33,146,858 85
1882	20,718,477 25	16,808,606 50	37,056,729 60
1883	22,633,460 50	23,552,279 50	36,157,910 60
1884	30,067,900 00	26,857,689 50	39,368,121 10
1885	27,690,436 00	28,462,225 00	38,596,332 10
Total	244,015,431 25	205,419,099 15	38,596,332 10

The expenses incurred during the year in the redemption of national-bank notes were \$181,857.16, for the following purposes: For express charges on notes received in sums or multiples of \$1,000, and on assorted notes fit for circulation sent to the respective banks of issue, \$85,255.48; for salaries \$93,371.82, of which amount \$76,615.39 was paid in the Treasurer's Office and \$16,756.43 in the office of the Comptroller of the Currency pursuant to appropriations, but in neither case was the whole amount of the appropriations for salaries expended; for printing and binding \$1,670.77; for stationery \$1,114.19; and for all other purposes \$144.90.

As compared with the expenses of the preceding year there was an increase of \$20,960.51, \$16,571.37 of which was for express charges on the increased redemptions of the year, and \$4,389.14 for other expenses. In salaries paid there was an increase of \$4,945.03, but in the miscellaneous expenses—stationery, &c., there was a saving of \$555.89.

The redeemed notes assorted during the year, and by law subject to assessment for expenses of redemption, amounted to \$144,675,570, making the rate of assessment per \$1,000 assorted, $1.25\frac{7}{10}\%$. The redemptions for the year have been made at a less cost than in any previous year, and as compared with the last year there was a decrease of $6\frac{27}{100}\%$ cents per \$1,000, or $4\frac{7}{100}\%$ per cent. in the cost.

Assessments to the amount of \$21,723.56 were made during the year in compliance with section eight of the act of July 12, 1882, on national banks making deposits for the "retirement in full" of their circulation. Such assessments to the amount of \$19,219.06 have heretofore been made, making a total fund on this account to June 30, 1885, of \$40,942.62. The share of the expenses of redemption of national-bank notes for the last fiscal year chargeable to this fund has not yet been computed; the amount heretofore charged was \$7,261.33, leaving a balance of \$33,681.29 in the fund on June 30, 1885.

THE WORK OF THE OFFICE.

The work of the office is only partially indicated by this report and the tables in the Appendix; and although it has in some respects decreased during the year, it has in many particulars increased and become more complicated. Its character is such that it can only be performed properly and efficiently by men of training and experience in the several branches into which it is subdivided. The intelligence and industry with which the duties have been performed, without loss and without delay, merits special commendation, especially when it is borne in mind that the compensation received by some of the subordinates is not commensurate with the character of the work done. This has been repeatedly stated in former reports of this office, and attention is now directed to the increase asked for in the estimates.

The Treasurer also urges that the salaries of the officers of the Bureau be restored to the amounts fixed by law (18 Statutes, 397), from which they were reduced by appropriation acts. The amounts allowed are less than are paid for like services by private establishments where much less responsibility is incurred.

In the work connected with assorting and weighing coin, in the computations, and in the preparation of the various tables included in this report, great care and labor have been required in order to insure correctness. The Treasurer desires to express his obligations for the efficient assistance rendered him by E. B. Elliott, Government actuary, W. P. Lawver, assayer of the Bureau of the Mint, and to Messrs. M. L. Muhleman, C.

L. Caron, and C. L. Jones, of the Treasury Department. Their aid and labor have been ungrudgingly given in addition to regular routine duties. The Treasurer has no other way to acknowledge such valuable and extra services than by thus rendering thanks.

DISTRICT OF COLUMBIA.

The Treasurer has not deemed it necessary to make any reference to the affairs of the District of Columbia in this report, for the reason that, as ex-officio commissioner of the sinking fund of said District, he is required by section 135 of the Revised Statutes to make a report of all his acts pertaining to such fund. This subject will therefore be treated at length in a separate report.

Some apology is needed for the length of this report, but the Treasury should be as a glass house, through which the sun shines to its uttermost nook and cranny. There is not a business interest in the whole country which may not suffer through ignorance of its affairs, and therefore its operations have been detailed as thoroughly as the time and intelligence of its custodian would permit.

Very respectfully, your obedient servant,

C. N. JORDAN,
Treasurer of the United States.

Hon. DANIEL MANNING,
Secretary of the Treasury.

STATEMENT showing by offices, the CHARACTER of the ASSETS of the TREASURY, the LIABILITIES, and the BALANCE in GENERAL ACCOUNT June 30, 1885.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.	Cincinnati.	Chicago.	Saint Louis.	New Orleans.	San Francisco.	Mints and assay-offices, bullion fund.	Total.	Balances.
ASSETS.													
Gold Coin	\$2,420,747 25	\$3,581,277 50	\$79,287,281 53	\$1,566,396 00	\$13,279,790 50	\$4,078,400 00	\$1,705,260 00	\$8,517,200 00	\$2,413,888 00	\$55,050,000 00	\$6,409,367 50	\$179,573,608 28	
Gold Bullion											66,666,238 51	66,666,238 51	
Standard Silver Dollars	8,936,369 00	3,629,002 00	29,208,000 00	10,206,400 00	1,570,355 00	1,070,500 00	8,151,000 00	10,259,150 00	9,842,847 00	20,543,000 00	62,172,065 91	185,618,088 91	
Fractional Silver Coin	29,887 75	719,313 25	9,257,051 69	3,844,550 00	1,570,032 00	224,440 00	4,380,841 00	2,383,130 00	802,359 29	8,000,697 01	97,740 92	31,311,512 82	
Silver Bullion											4,006,663 13	4,006,663 13	
Gold Certificates	267,230 00	990,170 00	8,341,250 00	1,745,460 00	882,150 00	85,000 00	769,000 00	298,900 00	223,620 00	150,000 00		13,782,780 00	
Silver Certificates	1,290,120 00	805,970 00	30,218,250 00	1,254,020 00	2,716,830 00	55,000 00	354,000 00	1,000 00	1,086,450 00			38,382,540 00	
United States Notes	5,846,429 53	4,014,419 00	19,320,073 00	9,114,255 00	2,635,658 00	1,029,237 00	749,330 00	623,437 00	368,121 80	920,000 00	12,807 80	44,634,368 22	
National-Bank Notes	2,992,165 50	12,250 00	20,702 17	20,781 00	77,720 00	5,000 00	10,000 00		12,040 00			8,159,658 67	
Fractional currency	490 08	105 00	1,438 87	102 83	1,176 00							3,332 28	
Minor Coin	17,076 08	41,573 28	202,791 00	370,160 00	88,529 67	23,700 20	59,450 92	33,535 97	3,591 26	20,000 00	25 75	860,054 11	
One and Two Year Notes, &c.			21 00									21 00	
Redeemed Certificates of Deposit, Act June 8, 1872		265,000 00	60,000 00	145,000 00	35,000 00	120,000 00						625,000 00	
Quarterly Interest Checks and Coupons paid		253 40	37,088 99	4,953 11	16,610 24	4,425 00	3,907 61	580 02				67,848 97	
Interest on District of Columbia Bonds			1,875 15									1,875 15	
Pacific Railroad Interest paid			120 00									120 00	
Bonds purchased, account Sinking Funds Pacific Railroads	925,514 74											925,514 74	
Balances in Sub-treasuries to the credit of Mints and Assay-Offices											8,594,353 80	8,594,353 80	
Unavailable Funds			13,818 78								413,557 96	1,133,669 88	
Total Sub-treasuries and Mints	22,735,599 91	14,059,363 43	175,979,981 68	28,272,997 94	22,874,751 41	7,801,702 80	16,186,789 53	22,116,932 99	16,059,150 40	85,303,697 01	148,482,821 37	559,323,788 47	
Deposits in National-Bank Depositories												10,624,418 64	
Minor Coinage Metal Fund, United States Mint, Philadelphia												50,000 00	
Recoinage Account, United States Mints												5,776 31	
Moneys in transit between offices												1,811,330 50	
Total												572,115,319 92	
Unavailable Funds, General Account: Mints and Assay-Offices												71,807 40	
National-Bank Depositories												214,561 38	
Other Depositories												3,702 17	
Total Assets												572,405,390 87	
Treasurer's Transfer Account	28,096,927 23											28,096,927 23	
Total	51,432,527 14												\$601,102,318 10
LIABILITIES.													
Disbursing Officers' Balances and other small accounts	1,718,906 51	447,645 80	18,610,657 00	679,531 99	1,205,084 54	166,556 67	1,177,241 15	875,674 67	456,151 03	1,175,432 34		26,512,971 72	
Post-Office Department Account	575,040 94	162,709 48	747,140 40	208,688 78	404,088 71	184,142 65	105,366 54	319,380 14	187,146 04	117,022 14		3,070,734 77	
Interest Account, District of Columbia Bonds	148,892 99											148,892 99	
Treasurer's Transfer Account		418,583 62	5,757,036 44	1,994,207 49	1,222,840 88	1,056,109 65	37,479 69	5,829,798 15	7,570,492 01	4,810,379 30		28,606,927 23	
Funds for Redemption of National-Bank Notes	42,958,892 23											42,958,892 23	
Treasurer's Checks and Drafts Outstanding	1,733,064 77	39,412 44	1,671,003 64	158,752 14	593,653 12	142,166 85	842,854 73	311,662 91	165,988 69	191,204 19		5,349,703 48	
Treasurer's Drafts Outstanding, National-Bank Depositories	47,164,837 44	1,068,351 34	26,785,837 48	3,041,180 35	3,425,667 25	1,548,975 82	1,722,942 11	7,836,524 87	8,379,777 79	6,294,037 97		106,767,652 42	
Total Liabilities												166,921,491 10	
Treasurer's General Account												494,180,827 00	601,102,318 10
BALANCE AS SHOWN BY REGISTER'S BOOKS	4,268,169 70	12,991,012 09	140,194,144 20	25,231,817 59	19,449,084 10	5,752,726 98	14,463,847 42	14,780,408 12	7,679,372 01	79,009,659 04	148,504,628 77	481,324,870 68	
Balances: Sub-treasuries and Bullion Fund												10,774,579 96	
National-Bank Depositories												50,000 00	
Minor Coinage Metal Fund, United States Mint, Philadelphia												5,776 31	
Recoinage Account, United States Mints												1,811,330 50	
Moneys in transit between offices												214,561 38	
Unavailable Funds: National-Bank Depositories												3,702 17	
Other Depositories													
Total												494,180,827 00	
Less amount not covered by Warrants (see page 51)												496,442 29	
Balance, Treasurer's General Account												493,684,383 71	
Add amount of credit in adjustment of deficits U. S. Depository, Baltimore, see p. 48												7,997 64	
Balance as shown by Warrants issued June 30, 1885, Statement No. 1 (p. 49)												493,692,381 35	
Unavailable amounts on deposit with the States												28,101,444 91	
TREASURY BALANCE RECONCILED WITH REGISTER'S BOOKS													521,794,026 26

STATEMENT showing by offices the composition of the BULLION FUND on June 30, 1885.

	Denver.	Carson City.	New Orleans.	Philadelphia.	San Francisco.	Boisé City.	Charlotte, N. C.	Helena, Mont.	New York.	Saint Louis.	Dahlgone, Ga.	Total.	Balances.
Bullion Fund, Treasurer's General Account, as per preceding statement													\$148,504,628 77
Gold Coin		\$115 00		\$2,685,571 50	\$3,782,280 00	\$20 00			\$1,361 00	\$20 00		\$6,469,367 50	
Gold Bullion	\$95,231 82	813,930 63	\$384,749 29	25,320,478 27	769,113 52	36,744 69	\$1,463 84	\$266,041 64	39,619,204 80	9,275 01		66,666,238 51	
Standard Silver Dollars		3,170,308 00	16,222,270 00	10,783,637 82	31,992,783 00				3,064 00	3 00		62,172,065 91	
Fractional Silver Coin		14,508 89		68,597 95	9,460 03	1 75		5,163 20		9 10		97,740 92	
Silver Bullion		753,864 72	631,279 98	1,593,980 92	147,771 19				677,680 14	74 18		4,006,663 13	
United States Notes	2,841 89						4,079 00	5,887 00				12,807 80	
Minor Coin	07					41	30	20 15	01	3 91		25 75	
Balances in Sub-treasuries and National-Bank Depositories	31,495 20	303,308 00	400,693 51	174,286 79	206,000 00	30,675 49	4,668 79	25,856 80	7,411,497 29	5,878 93		8,594,353 80	
Unavailable carried as assets	129,568 98	5,056,035 24	17,788,992 87	40,628,559 25	36,907,407 74	67,442 34	10,214 93	302,968 79	47,112,814 14	15,259 13		148,019,263 41	
Bullion Fund as reported by Mints and Assay-Offices												148,432,821 37	
Unavailable items not carried as assets by Mints and Assay-Offices						11,837 37	82,000 00				\$27,950 03	71,807 40	
Total Bullion Fund	129,568 98	5,056,035 24	17,788,992 87	40,628,559 25	37,320,965 70	79,299 71	42,214 93	302,968 79	47,112,814 14	15,259 13	27,950 03	148,504,628 77	148,504,628 77

APPENDIX.

No. 1.—RECEIPTS and EXPENDITURES for the FISCAL YEAR 1885 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		\$181,471,939 34	\$742,925 67	\$649,503 81	\$182,864,368 82
Internal Revenue		112,498,725 54	17,065 81	673 00	112,516,464 35
Lands		5,705,986 44			5,705,986 44
Miscellaneous Sources		24,014,055 06			24,014,055 06
Total Net Revenue		323,690,706 38			
Public Debt—					
Funded Loan of 1907	\$58,150 00				
Gold Certificates	63,000,000 00				
Silver Certificates	41,080,000 00				
Certificates of Deposit (act of June 8, 1872)	56,565,000 00				
United States Notes	84,493,153 00				
		245,196,303 00			245,196,303 00
Interest on the Public Debt			3,960 79		3,960 79
War Department Appropriations			1,075,917 20	141,815 13	1,217,732 33
Navy Department Appropriations			1,200,636 73	5,166,628 91	6,367,265 64
Interior Department Appropriations			14,273,831 06	45,201 08	14,319,032 14
Interior Civil Appropriations			40,506 32	4,308 66	44,814 98
Treasury proper Appropriations			1,671,551 17	479,411 65	2,150,962 82
Diplomatic Appropriations			55,220 06	39,261 15	94,481 21
Quarterly Salaries Appropriations			52 21		52 21
Judiciary Appropriations			161,307 17	46,587 44	207,894 61
Total receipts		568,887,009 38	19,242,974 19	6,573,390 83	594,703,374 40
Amount accepted by the Secretary of the Treasury as a compromise in settlement of the indebtedness of Henry W. Hoffman, late U. S. Depository, Baltimore, Md.					100 00
Balance, as shown by Warrants issued June 30, 1884					396,702,660 51
Total					991,496,134 91

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	\$27,125,972 67	\$742,925 67	\$649,503 81	\$28,518,402 15
Internal Revenue	4,550,623 21	17,065 81	673 00	4,568,362 02
Interior Civil	8,979,266 36	40,506 32	4,308 66	9,024,081 34
Treasury proper	36,854,109 05	1,671,551 17	479,411 65	39,005,071 87
Diplomatic	5,439,609 11	55,220 06	39,261 15	5,534,090 32
Quarterly Salaries	598,986 61	52 21		599,038 82

Judiciary	3,945,691 37		161,307 17	46,587 44	4,153,585 98
Net Civil and Miscellaneous Expenditures		\$87,494,258 38			
War Department		42,670,578 47	1,075,917 20	141,815 13	43,888,310 80
Navy Department		16,021,079 67	1,200,636 73	5,106,628 91	22,388,345 31
Interior Department		62,654,762 12	14,273,831 06	45,201 08	76,973,794 26
Interest on the Public Debt		51,386,256 47	3,960 79		51,390,217 26
Total Net Expenditures		260,226,935 11			
Redemption of the Public Debt--					
Gold Certificates	21,069,520 00				
Silver Certificates	20,990,045 00				
Certificates of Deposit (act of June 8, 1872)	39,163,000 00				
Refunding Certificates	49,400 00				
United States Notes	84,493,153 00				
Fractional Currency	15,885 43				
Old Demand Notes	490 00				
7-30s of 1864 and 1865	1,600 00				
One-Year Notes of 1863	1,380 00				
Two-Year Notes of 1863	350 00				
Compound Interest Notes	4,930 00				
Loan of February, 1861	1,000 00				
Loan of July and August, 1861	53,800 00				
Loan of 1863	36,600 00				
Oregon War Debt	2,800 00				
5-20s of 1862	19,400 00				
5-20s of June, 1864	850 00				
5-20s of 1865	22,800 00				
10-40s of 1864	79,500 00				
Consols of 1865	48,350 00				
Consols of 1867	74,100 00				
Consols of 1868	10,350 00				
Funded Loan of 1881	36,100 00				
Loan of July 12, 1882	45,232,200 00				
Loan of July and August, 1861, continued at 3½ per cent	52,250 00				
Loan of 1863, continued at 3½ per cent	18,000 00				
Funded Loan of 1881, continued at 3½ per cent	230,500 00	211,760,353 43			211,760,353 43
Total Expenditures		471,987,288 54	19,242,974 19	6,573,390 83	497,803,653 56
Amount of the indebtedness of Henry W. Hoffman, late U. S. Depositary, Baltimore, Md., compromised by the Secretary of the Treasury by his letter of June 15, 1885					8,097 64
Balance as shown by Warrants issued June 30, 1885				493,692,361 35	
Amount accepted by the Secretary of the Treasury in settlement of the above-mentioned indebtedness				100 00	
				493,692,481 35	
Less amount charged out by Secretary's letter of June 15, 1885				8,097 64	493,684,383 71
Total					991,496,134 91

* The issue of silver certificates stated elsewhere shows \$1,080,000 less issued, that amount having been sent to an assistant treasurer on June 30, 1884, and not charged up until next day.

REPORT ON THE FINANCES.

No. 2.—COMPARATIVE STATEMENT of RECEIPTS for the fiscal years 1884 and 1885, as shown by WARRANTS issued.

Fiscal year.	Customs.	Internal revenue.	Lands.	Miscellaneous sources.	Total net revenue.
1884	\$195,067,489 76	\$121,586,072 51	\$9,810,705 01	\$22,055,602 64	\$348,519,869 92
1885	181,471,939 34	112,498,725 54	5,705,986 44	24,014,055 06	323,690,706 38
Increase in 1885	13,595,550 42	9,087,346 97	4,104,718 57	1,938,452 42	24,829,163 54
Decrease in 1885					

No. 3.—COMPARATIVE STATEMENT of EXPENDITURES for the fiscal years 1884 and 1885, as shown by WARRANTS issued.

Fiscal year.	Interest on the public debt.	Civil and miscellaneous.	War Department.	Navy Department.	Interior Department.	Total net expenditures.
1884	\$54,578,378 48	\$70,920,433 70	\$39,420,603 36	\$17,292,601 44	\$61,905,227 35	\$244,126,244 33
1885	51,380,250 47	87,494,258 38	42,670,578 47	16,021,079 67	62,654,762 12	260,226,935 11
Decr. 1885	3,192,122 01	16,573,824 68	3,240,975 11	1,271,521 77	749,534 77	16,100,690 78
Incr. 1885						

No. 4.—COMPARATIVE STATEMENT of BALANCES in the TREASURY at the close of the fiscal years 1884 and 1885.

Balance June 30, 1884, as shown by Warrants issued					\$396,792,660 51
Net Revenue 1885					\$323,690,706 38
Net Expenditures 1885					260,226,935 11
Excess of Revenue over Expenditures					63,463,771 27
					460,256,431 78
Public debt.	Issues during fiscal year.	Redemptions during fiscal year.	Excess of issues over redemptions.	Excess of redemptions over issues.	
Bonds and Securities		\$695,150 00		\$695,150 00	
Funded Loan of 1907	\$58,150 00		\$58,150 00		
Silver Certificates*	41,080,000 00	20,990,045 00	20,089,955 00		
Gold Certificates	63,000,000 00	21,069,520 00	41,930,480 00		
Certificates of Deposit (act of June 8, 1872)	56,565,000 00	39,165,000 00	17,400,000 00		
United States Notes	84,493,153 00	84,493,153 00			
Loan of July 12, 1882		45,282,200 00		45,282,200 00	
Refunding Certificates		49,400 00		49,400 00	
Fractional Currency		15,885 43		15,885 43	
Total	245,196,303 00	211,760,353 43	79,478,585 00	46,042,635 43	
Net excess of Issues over Redemptions					33,435,949 57
Balance June 30, 1885, as shown by warrants issued					493,692,381 35
Less balance in settlement of indebtedness of Henry W. Hoffman, late U. S. Depository, Baltimore, Md., letter of Secretary of the Treasury of June 15, 1885 (see Statement No. 1, ante)					7,997 64
General Treasury Balance, June 30, 1885					493,684,383 71

*The issues of Silver Certificates are reported on page 24 as \$40,000,000, a difference of \$1,080,000. This amount, though issued on June 30, 1884, was not covered into the Treasury by Warrant, nor reported in the debt statement, until July, 1885.

No. 5.—EXPLANATORY STATEMENT of the DIFFERENCES BETWEEN the BALANCE in the TREASURY June 30, 1885, as shown by the PRECEDING STATEMENTS and the BOOKS of the REGISTER, and the CASH, as shown by the PUBLIC DEBT STATEMENT, published June 30, 1885.

The cash in the Treasury, as shown by the Public Debt Statement, is made up from the returns received on the day on which the statement is published.

The amount on June 30, 1885, was \$488,612,429 23

The receipts prior to the close of the year, reported subsequently, were as follows:

By the Assistant Treasurer, U. S.:

Baltimore, Md.	\$17,121 86
New York, N. Y.	671,269 30
Philadelphia, Pa.	20,578 89
Boston, Mass.	236,441 93
Cincinnati, Ohio.	10,104 99
Chicago, Ill.	58,212 92
Saint Louis, Mo.	19,694 91
New Orleans, La.	15,002 56
San Francisco, Cal.	207,000 73
And by National-Bank Depositaries.	2,801,487 83

Total 4,056,915 92

Certificates of Deposit (act of June 8, 1872) issued subsequent to the dates of the returns used. 125,000 00

Unavailable funds not included in the cash reported in the Debt Statement. 1,388,481 85

Total 5,568,397 77

This total is reduced by the receipts not covered into the Treasury on June 30, 1885, viz:

Assistant Treasurer United States:

Baltimore, Md.	\$29,403 82
New York, N. Y.	131,645 14
Philadelphia, Pa.	6,543 63
Boston, Mass.	59,254 75
Cincinnati, Ohio.	8,421 59
Chicago, Ill.	1,139 73
Saint Louis, Mo.	12,846 27
New Orleans, La.	10,901 01
San Francisco, Cal.	34,605 41
Treasurer U. S. Washington, D. C.	69,458 46
National-Bank Depositaries.	137,223 48

496,443 29

Leaving 5,071,954 48

Balance Treasurer's General Account 493,684,383 71

Amount of credit directed by the Secretary of the Treasury, in the compromise of unavailable item, U. S. Depositary, Baltimore, not yet received by the Register 7,907 64

Making the balance by warrants as per Statement No. 1. 493,692,381 35

Amount on deposit with the States 28,101,644 61

Making the total Treasury Balance 521,794,026 26

Treasury Balance, June 30, 1885, as reported by the Register. 521,794,026 26

No. 6.—BALANCES STANDING to the CREDIT of DISBURSING OFFICERS and AGENTS of the UNITED STATES June 30, 1885.

Office in which deposited.	Amount.
Treasury United States, Washington, D. C.	\$1,704,116 68
Sub-treasury United States, Baltimore, Md.	422,366 80
Sub-treasury United States, Boston, Mass.	1,149,315 25
Sub-treasury United States, Chicago, Ill.	1,132,485 76
Sub-treasury United States, Cincinnati, Ohio.	164,971 96
Sub-treasury United States, New Orleans, La.	440,653 45
Sub-treasury United States, New York, N. Y.	10,163,590 71
Sub-treasury United States, Philadelphia, Pa.	679,531 99
Sub-treasury United States, Saint Louis, Mo.	869,105 19
Sub-treasury United States, San Francisco, Cal.	1,078,745 78
National-bank depositaries.	3,821,176 32
Total 21,126,059 89	

No. 7.—RECEIPTS and EXPENDITURES on ACCOUNT of the POST-OFFICE DEPARTMENT for the fiscal year 1885, as shown by WARRANTS PAID.

Receipts covered into the Treasury.....	\$21,621,801 61
Receipts by postmasters	25,687,933 74
Total net receipts.....	47,309,735 35
Balance due the United States June 30, 1884	6,132,429 26
Total	53,442,164 61
Expenditures by Treasurer on warrants	24,638,380 76
Expenditures by postmasters.....	25,687,933 74
Total expenditures	50,326,314 50
Balance due the United States June 30, 1885	3,115,850 11
Total	53,442,164 61

No. 8.—SEMI-ANNUAL DUTY ASSESSED upon and COLLECTED from NATIONAL BANKS by the TREASURER OF THE UNITED STATES for the fiscal years from 1864 to 1885, 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	406,947 74	5,146,835 81
1867.....	2,868,636 78	2,650,180 09	321,881 86	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	2,892,840 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 89	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
1885.....	2,794,584 01	.....	.....	2,794,584 01
Total	61,204,777 22	60,940,067 16	7,855,887 74	130,000,732 12

No. 9.—*STATEMENT by LOANS of UNITED STATES BONDS held in TRUST for NATIONAL BANKS June 30, 1885, and of CHANGES during the FISCAL YEAR 1885 in the CHARACTER of BONDS HELD.*

Title of loan.	Bonds held in trust June 30, 1884.			Deposits and withdrawals during fiscal year.				Bonds held in trust June 30, 1885.		
				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 Railroads	\$3,498,000	\$120,000	\$3,618,000	\$51,000	\$29,000	.....	.....	\$3,520,000	\$120,000	\$3,640,000
4½ PER CENT. : Funded Loan of 1891	46,546,400	1,776,500	48,322,900	7,622,400	5,685,750	645,000	381,500	48,483,050	2,040,000	50,523,050
4 PER CENT. : Funded Loan of 1907	111,690,900	6,776,050	118,466,950	14,839,600	8,629,200	1,629,450	853,500	117,901,300	7,552,000	125,453,300
3 PER CENT. : Loan of July 12, 1882	172,412,550	8,387,450	180,800,000	8,787,700	38,959,400	1,630,000	2,122,450	142,240,850	7,895,000	150,135,850
Total	334,147,850	17,060,000	351,207,850	31,300,700	53,303,350	3,904,450	3,357,450	312,145,200	17,607,000	329,752,200

No. 10.—*REDEMPTIONS of UNITED STATES CURRENCY for the fiscal year 1885, and total redemptions to June 30, 1885.*

Issue.	Redemptions (net value).			Deductions on account of mutilations.			Total face value of notes redeemed.
	To June 30, 1884.	In fiscal year.	To June 30, 1885.	To June 30, 1884.	In fiscal year.	To June 30, 1885.	
Old Demand Notes	\$59,969,431 25	\$490 00	\$59,969,921 25	\$2,131 25		\$2,131 25	\$59,972,052 50
United States Notes	1,562,551,772 50	84,493,153 00	1,647,044,925 50	175,272 50	\$4,814 00	180,086 50	1,647,225,012 00
One- and Two-Year Notes	210,928,273 00	2,750 00	210,931,023 00	392 00		392 00	210,931,415 00
Compound Interest Notes	266,383,170 00	6,829 00	266,389,990 00	480 00		480 00	266,390,470 00
Fractional Currency	353,243,122 87	15,885 43	353,259,008 40	141,631 45	90 70	141,721 15	353,400,729 55
Silver Certificates	52,658,309 00	20,990,045 00	73,648,354 00	261 00	165 00	426 00	73,648,780 00
Gold Certificates of 1882	32,402,040 00	21,017,100 00	53,419,140 00		20 00	20 00	53,419,160 00
Total	2,538,136,118 72	126,526,243 43	2,664,662,362 15	320,167 20	5,089 70	325,256 90	2,664,987,619 05

No. 11.—UNITED STATES CURRENCY of each issue OUTSTANDING at the close of each fiscal year from 1862 to 1885.

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, 623, 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, 359, 941 00	27, 008, 875 36	608, 870, 825 46
1867.....	208, 432 50	371, 783, 597 60	1, 325, 889 50	134, 774, 981 00	28, 474, 623 02	536, 567, 523 02
1868.....	143, 912 00	356, 000, 000 00	716, 212 00	54, 602, 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, 619, 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 60	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, 650, 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
1885.....	57, 950 00	346, 681, 016 00	68, 585 00	204, 970 00	15, 340, 114 21	362, 352, 635 21

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, 1885:

	One and two year notes.	Compound-interest notes.
Redemptions during fiscal year 1885	\$1, 730	\$4, 930
Destroyed during the year.....	2, 750	6, 820
On hand undestroyed at beginning of year.....	1, 580	4, 130
Destroyed on account of redemptions of 1885	1, 170	2, 690
On hand undestroyed July 1, 1885.....	560	2, 240

The redemptions are correctly reported in statement No. 1, *ante*.

No. 12.—UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1885.

OLD DEMAND NOTES.

[Issue began August 26, 1861, and ended March 5, 1862.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5s	\$21,800,000 00	\$21,776,725 00	\$160 00	\$21,776,885 00	\$23,115
10s	20,030,000 00	20,008,615 00	190 00	20,008,805 00	21,195
20s	18,200,000 00	18,186,220 00	140 00	18,186,360 00	13,640
Total	60,030,000 00	59,971,560 00	490 00	59,972,050 00	57,950

UNITED STATES NOTES, NEW ISSUE.

[Issue began April 2, 1862, and ceased April 19, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$28,351,348 00	\$27,554,922 65	\$5,507 50	\$27,560,430 15	\$790,917 85
2s	34,071,128 00	33,450,161 80	8,542 00	33,458,703 80	612,424 20
5s	101,000,000 00	100,155,371 25	114,742 50	100,270,113 75	729,886 25
10s	118,010,000 00	113,868,336 00	237,395 00	114,105,731 00	3,904,269 00
20s	102,920,000 00	100,162,099 00	29,770 00	100,421,869 00	2,498,131 00
50s	30,055,200 00	29,672,935 00	32,050 00	29,704,985 00	350,215 00
100s	40,000,000 00	39,427,990 00	44,300 00	39,472,290 00	527,710 00
500s	58,986,000 00	58,609,000 00	18,000 00	58,627,000 00	359,000 00
1,000s	155,928,000 00	155,437,500 00	22,000 00	155,459,500 00	468,500 00
Unknown		135,000 00		135,000 00	
Deduct for unknown denominations destroyed in Chicago fire					10,241,053 30
Total	669,321,676 00	658,473,315 70	742,307 00	659,215,622 70	10,106,053 30

UNITED STATES NOTES, ISSUE OF 1869.

[Issue began October 9, 1869, and ceased July 25, 1874.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$42,456,812 00	\$41,953,784 25	\$36,852 00	\$41,990,636 25	\$466,175 75
2s	50,511,920 00	49,990,167 60	50,641 00	50,040,808 60	471,111 40
5s	50,581,760 00	47,682,031 25	888,087 50	48,570,118 75	2,011,641 25
10s	85,221,240 00	73,293,074 00	3,448,300 00	76,741,374 00	8,479,866 00
20s	73,162,400 00	60,095,714 00	3,399,690 00	63,495,404 00	9,666,996 00
50s	30,200,000 00	27,948,845 00	491,175 00	28,440,020 00	1,759,980 00
100s	37,104,000 00	31,945,250 00	1,297,400 00	33,242,650 00	3,861,350 00
500s	44,890,000 00	44,558,000 00	16,500 00	44,574,500 00	315,500 00
1,000s	79,700,000 00	75,844,000 00	1,261,000 00	77,105,000 00	2,595,000 00
Unknown		865,000 00		865,000 00	
Deduct for unknown denominations destroyed in Chicago fire					29,627,620 40
Total	493,828,132 00	454,175,866 10	10,889,645 50	465,065,511 60	28,762,620 40

UNITED STATES NOTES, ISSUE OF 1874.

[Issue began July 13, 1874, and ceased September 13, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$18,988,000 00	\$18,776,676 60	\$25,702 50	\$18,802,379 10	\$185,620 90
2s	16,520,000 00	16,332,984 00	32,423 00	16,365,407 00	154,593 00
50s	24,460,000 00	17,345,510 00	1,821,275 00	19,166,785 00	5,293,215 00
500s	28,000,000 00	25,392,000 00	829,500 00	26,221,500 00	1,778,500 00
Total	87,968,000 00	77,847,170 60	2,708,900 50	80,556,071 10	7,411,928 90

No. 12.—UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1885—Continued.

UNITED STATES NOTES, ISSUE OF 1875.

[Issue began July 20, 1875, and ceased June 20, 1879.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$26,212,000 00	\$25,683,029 20	\$130,728 00	\$25,814,657 20	\$397,342 80
2s	23,036,000 00	22,302,256 60	246,756 00	22,549,012 60	436,987 40
5s	46,180,000 00	39,998,151 50	2,490,630 00	42,488,781 50	3,691,218 50
10s	23,660,000 00	16,631,201 00	2,391,380 00	19,022,581 00	4,637,419 00
20s	25,000,000 00	15,594,426 00	2,616,700 00	18,211,126 00	6,788,874 00
50s	2,000,000 00	1,116,580 00	260,850 00	1,377,430 00	622,570 00
100s	16,200,000 00	9,000,750 00	1,787,600 00	10,788,350 00	5,411,650 00
500s	28,400,000 00	24,379,500 00	970,500 00	25,350,000 00	3,050,000 00
Total	190,688,000 00	154,706,794 30	10,895,144 00	165,601,938 30	25,086,061 70

UNITED STATES NOTES, ISSUE OF 1878.

[Issue began February 14, 1878, and ceased May 12, 1884.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$12,512,000 00	\$11,891,417 30	\$245,816 50	\$12,137,233 80	\$374,766 20
2s	9,352,000 00	8,779,678 80	260,875 00	9,040,553 80	311,446 20
5s	30,160,000 00	23,213,913 50	3,016,127 50	26,230,041 00	3,929,959 00
10s	26,000,000 00	15,343,505 00	3,662,520 00	19,006,025 00	6,993,975 00
20s	34,800,000 00	16,931,192 00	5,092,010 00	22,023,202 00	12,776,798 00
50s	10,500,000 00	4,185,785 00	1,541,450 00	5,727,235 00	4,772,765 00
100s	20,200,000 00	6,910,020 00	2,911,600 00	9,821,620 00	10,378,380 00
500s	12,000,000 00	2,423,500 00	869,000 00	3,292,500 00	8,707,500 00
1,000s	24,000,000 00	9,312,000 00	997,000 00	10,309,000 00	13,691,000 00
5,000s	20,000,000 00	19,870,000 00	30,000 00	19,900,000 00	100,000 00
10,000s	40,000,000 00	39,940,000 00	20,000 00	39,960,000 00	40,000 00
Total	239,524,000 00	158,801,011 60	18,646,399 00	177,447,410 60	62,076,589 40

UNITED STATES NOTES, ISSUE OF 1880.

[Issue began March 16, 1880, and still continues.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
1s	\$55,168,000 00	\$20,980,092 20	\$11,450,669 50	\$32,430,761 70	\$22,737,238 30
2s	48,000,000 00	14,881,913 00	9,859,580 00	24,741,493 00	23,258,507 00
5s	91,980,000 00	13,999,377 50	12,345,522 50	26,344,900 00	65,635,100 00
10s	51,880,000 00	6,468,108 00	4,888,035 00	11,356,143 00	40,523,857 00
20s	26,320,000 00	1,604,340 00	1,319,950 00	2,924,290 00	23,395,710 00
50s	11,600,000 00	536,650 00	402,200 00	938,850 00	10,661,150 00
100s	13,200,000 00	179,000 00	303,300 00	482,300 00	12,717,700 00
500s	2,350,000 00	.....	3,500 00	3,500 00	2,346,500 00
1,000s	12,000,000 00	.....	38,000 00	38,000 00	11,962,000 00
Total	312,498,000 00	58,649,480 70	40,610,757 00	99,260,237 70	213,237,762 30

ONE-YEAR NOTES OF 1863.

[Issue began February 4, 1864, and ceased June 1, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10s	\$6,200,000	\$6,192,215	\$310	\$6,192,525	\$7,475
20s	16,440,000	16,422,760	940	16,423,700	16,300
50s	8,240,000	8,232,600	300	8,232,900	7,100
100s	13,640,000	13,631,900	300	13,632,200	7,800
Unknown .....	.....	90	.....	90	.....
.....	.....	.....	.....	.....	38,675
Deduct for unknown denominations destroyed .....	.....	.....	.....	.....	90
Total	44,520,000	44,479,565	1,850	44,481,415	38,585

No. 12.—UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1885—Continued.**TWO-YEAR NOTES OF 1863.**

[Issue began March 16, 1864, and ceased May 30, 1864.]

Denomination.	Total issue.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
50s	\$6,800,000	\$6,793,050	\$200	\$6,793,250	\$6,750
100s	9,680,000	9,676,400	600	9,677,000	3,000
Total	16,480,000	16,469,450	800	16,470,250	9,750

TWO-YEAR COUPON NOTES OF 1863.

[Issue began January 12, 1864, and ceased April 20, 1864.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
50s	\$5,903,600 00	\$5,903,550 00	.....	\$5,903,550 00	\$2,050 00
100s	14,484,400 00	14,476,100 00	\$100 00	14,476,200 00	8,200 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 .....	.....	.....	.....	.....	30,750 00
Total	150,000,000 00	149,979,650 00	100 00	149,979,750 00	20,250 00

COMPOUND-INTEREST NOTES.

[Issue began June 9, 1864, and ceased July 24, 1866.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10s	\$23,285,200 00	\$23,255,810 00	\$1,270 00	\$23,257,080 00	\$28,120 00
20s	30,125,840 00	30,079,790 00	2,200 00	30,081,990 00	43,850 00
50s	60,824,000 00	60,746,950 00	1,950 00	60,748,900 00	75,100 00
100s	45,094,400 00	45,055,600 00	900 00	45,056,500 00	37,900 00
500s	67,846,000 00	67,832,500 00	500 00	67,833,000 00	13,000 00
1,000s	39,420,000 00	39,413,000 00	.....	39,413,000 00	7,000 00
Total	266,595,440 00	266,383,650 00	6,820 00	266,390,470 00	204,970 00

FRACTIONAL CURRENCY, FIRST ISSUE.

[Issue began August 21, 1862, and ceased May 27, 1863.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5 cents	\$2,242,889 00	\$1,214,591 86	\$33 84	\$1,214,625 70	\$1,028,263 30
10 cents	4,115,378 00	2,871,453 45	61 15	2,871,514 60	1,243,863 40
25 cents	5,225,696 00	4,186,592 90	77 63	4,186,670 53	1,039,025 47
50 cents	8,631,672 00	7,661,299 39	182 50	7,661,481 89	970,190 11
Total	20,215,635 00	15,933,937 60	355 12	15,934,292 72	4,281,342 28

FRACTIONAL CURRENCY, SECOND ISSUE.

[Issue began October 10, 1863, and ceased February 23, 1867.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
5 cents	\$2,794,826 10	\$2,096,167 42	\$46 12	\$2,096,213 54	\$698,612 56
10 cents	6,176,084 30	5,263,877 19	72 45	5,263,949 64	912,134 66
25 cents	7,648,341 25	6,902,897 49	92 97	6,902,990 46	745,350 79
50 cents	6,545,232 00	5,794,694 85	210 75	5,794,905 60	750,326 40
Total	23,164,483 65	20,057,636 95	422 29	20,058,059 24	3,106,424 41

No. 12.—UNITED STATES CURRENCY of each issue and denomination ISSUED, REDEEMED, and OUTSTANDING at the close of the fiscal year 1885—Continued.

FRACTIONAL CURRENCY, THIRD ISSUE.

[Issue began December 5, 1864, and ceased April 16, 1869.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
3 cents	\$601,923 90	\$511,618 70	\$13 58	\$511,632 28	\$90,291 62
5 cents	657,002 75	524,549 04	15 12	524,564 16	132,438 59
10 cents	16,976,134 50	15,924,380 45	187 05	15,924,567 50	1,051,567 00
15 cents	1,352 40	75 46	.....	75 46	1,276 94
25 cents	31,143,188 75	30,240,817 06	367 49	30,241,185 15	902,003 60
50 cents	36,735,426 50	35,928,206 05	620 25	35,928,826 30	806,600 20
Total	86,115,028 80	83,129,647 36	1,203 49	83,130,850 85	2,984,177 95

FRACTIONAL CURRENCY, FOURTH ISSUE.

[Issue began July 14, 1869, and ceased February 16, 1875.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10 cents	\$34,940,960 00	\$33,562,994 32	\$727 40	\$33,563,721 72	\$1,377,238 28
15 cents	5,304,216 00	5,063,627 77	285 41	5,063,913 18	240,302 82
25 cents	58,922,256 00	57,890,698 88	1,324 93	57,892,023 81	1,030,232 19
50 cents	77,399,600 00	76,319,272 00	2,853 00	76,322,125 00	1,077,475 00
Unknown .....	.....	32,000 00	.....	32,000 00	.....
Deduct for unknown denominations destroyed in Chicago fire .....	.....	.....	.....	.....	3,725,248 29
Total	176,567,032 00	172,868,592 97	5,190 74	172,873,783 71	3,693,248 29

FRACTIONAL CURRENCY, FIFTH ISSUE.

[Issue began February 26, 1874, and ceased February 15, 1876.]

Denomination.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
10 cents	\$19,989,900 00	\$19,495,478 26	\$1,745 80	\$19,497,224 06	\$492,675 94
25 cents	36,092,000 00	35,496,749 87	4,295 99	35,501,045 86	590,954 14
50 cents	6,580,000 00	6,386,036 80	2,672 00	6,388,708 80	191,291 20
Total	62,661,900 00	61,378,264 93	8,713 79	61,386,978 72	1,274,921 28

RECAPITULATION.

Issue.	Total issued.	Face value of notes redeemed to June 30, 1885 (see statement 10).	Less deductions for mutilations since May 11, 1875, not covered into the Treasury.	Redeemed to June 30, 1885, as shown by cash statement.	Outstanding June 30, 1885.
Old-demand notes	\$60,030,000 00	\$59,972,052 50	\$2 50	\$59,972,050 00	\$57,950 00
United States notes	1,993,827,808 00	1,647,225,012 00	78,220 00	1,647,146,792 00	346,681,016 00
One and two year notes	211,000,000 00	210,931,415 00	.....	210,931,415 00	68,585 00
Compound-interest notes	266,595,440 00	266,390,470 00	.....	266,390,470 00	204,970 00
Fractional currency	368,724,079 45	353,400,729 55	16,764 31	353,383,965 24	15,340,114 21
Total	2,900,177,327 45	2,537,919,679 05	94,986 81	2,537,824,692 24	362,352,635 21

No. 13.—SILVER CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING by SERIES and DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1885.
	During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
<i>Series of 1878.</i>					
10s		\$2, 274, 000	\$264, 960	\$1, 921, 883	\$352, 117
20s		2, 746, 000	360, 100	2, 064, 610	681, 390
50s		3, 250, 000	398, 750	2, 421, 165	828, 835
100s		3, 540, 000	346, 700	2, 766, 680	773, 320
500s		4, 650, 000	102, 000	4, 286, 000	364, 000
1, 000s		14, 490, 000	395, 000	13, 148, 000	1, 342, 000
Total		30, 950, 000	1, 867, 510	26, 608, 338	4, 341, 662
<i>Series of 1880.</i>					
10s	\$14, 040, 000	75, 760, 000	9, 518, 625	24, 364, 990	51, 395, 010
20s	12, 160, 000	70, 440, 000	7, 653, 460	19, 110, 426	51, 329, 574
50s	2, 200, 000	7, 800, 000	440, 850	974, 800	6, 825, 200
100s	2, 600, 000	10, 600, 000	514, 100	1, 494, 800	9, 105, 200
500s	5, 000, 000	9, 000, 000	365, 500	454, 000	8, 546, 000
1, 000s	4, 000, 000	9, 000, 000	630, 000	641, 000	8, 359, 000
Total	40, 000, 000	182, 600, 000	19, 122, 535	47, 040, 016	135, 559, 984
Aggregate	40, 000, 000	213, 550, 000	20, 990, 045	73, 648, 354	139, 901, 646

No. 14.—GOLD CERTIFICATES ISSUED, REDEEMED, and OUTSTANDING, by SERIES and DENOMINATIONS.

Series and denomination.	Issued.		Redeemed.		Outstanding June 30, 1885.
	During fiscal year.	To June 30, 1885.	During fiscal year.	To June 30, 1885.	
Under act of July 12, 1882: Departmental series.					
20s	\$400, 000	\$3, 280, 000 00	\$133, 140	\$296, 200 00	\$2, 983, 800
50s		1, 200, 000 00	38, 750	111, 850 00	1, 088, 150
100s	900, 000	4, 100, 000 00	88, 100	289, 100 00	3, 810, 900
500s	2, 100, 000	7, 100, 000 00	144, 000	588, 500 00	6, 511, 500
1, 000s	4, 000, 000	14, 000, 000 00	129, 000	783, 000 00	13, 217, 000
5, 000s	2, 500, 000	2, 506, 000 00			2, 500, 000
10, 000s	5, 000, 000	5, 000, 000 00			5, 000, 000
Total	14, 900, 000	37, 180, 000 00	532, 990	2, 068, 650 00	35, 111, 350
New York series.					
20s		12, 000, 000 00	1, 277, 860	2, 640, 040 00	9, 359, 960
50s	2, 700, 000	12, 000, 000 00	1, 336, 450	2, 644, 350 00	9, 355, 650
100s	900, 000	8, 000, 000 00	1, 287, 800	2, 283, 100 00	5, 716, 900
500s	4, 500, 000	10, 000, 000 00	1, 037, 000	2, 391, 000 00	7, 609, 000
1, 000s	5, 000, 000	12, 000, 000 00	1, 310, 000	3, 097, 000 00	8, 903, 000
5, 000s	5, 000, 000	20, 000, 000 00	3, 975, 000	8, 415, 000 00	11, 585, 000
10, 000s	30, 000, 000	80, 000, 000 00	10, 260, 000	29, 880, 000 00	50, 120, 000
Total	48, 100, 000	154, 000, 000 00	20, 484, 110	51, 350, 490 00	102, 649, 510
Both series	63, 000, 000	191, 180, 000 00	21, 017, 100	53, 419, 140 00	137, 760, 860
Under act of March 3, 1863 ..		981, 134, 880 46	52, 420	978, 572, 600 46	2, 562, 280
(Issue ceased December 1, 1878.)					
Aggregate	63, 000, 000	1, 172, 314, 880 46	21, 069, 520	1, 031, 991, 740 46	140, 323, 140

No. 15.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, and OUTSTANDING.

Issue.	Total issued.	Redeemed to June 30, 1884.	Redeemed during fiscal year.	Redeemed to June 30, 1885.	Outstanding June 30, 1885.
July 17, 1861.....	\$140, 094, 750	\$140, 078, 900	.....	\$140, 078, 900	\$15, 850
August 15, 1864	299, 992, 500	299, 939, 400	\$500	299, 939, 900	52, 600
June 15, 1865	331, 000, 000	330, 966, 350	200	330, 966, 550	33, 450
July 15, 1865	199, 000, 000	198, 947, 950	900	198, 948, 850	51, 150
Total	970, 087, 250	969, 932, 600	1, 600	969, 934, 200	153, 050

NOTE.—The public debt statement shows \$132,200 7-30s of 1864 and 1865 outstanding on June 30, 1885, or \$5,000 less than the amount given in the above table. The discrepancy arose in deducting \$3,000 redeemed in August, 1868, which was suspended in settlement and again deducted when suspension was removed.

No. 16.—COUPONS from UNITED STATES BONDS and INTEREST NOTES, PAID during the fiscal year 1885, classified by LOANS.

Title of loan.	Amount.
Bonds:	
Oregon War Debt.....	\$267 00
Loan of July and August, 1861	1, 711 50
5-20s of 1862	1, 300 50
Loan of 1863	33 00
10-40s of 1864	350 00
5-20s of June, 1864	30 00
5-20s of 1865	195 00
Consols of 1865	729 00
Consols of 1867	2, 106 00
Consols of 1868	187 50
Funded Loan of 1881	901 25
Funded Loan of 1891	2, 341, 473 08
Funded Loan of 1907	5, 735, 338 00
Interest notes:	
Seven-thirties of 1864 and 1865	45 62
Total	8, 084, 667 45

No. 17.—NUMBER and AMOUNT of CHECKS for INTEREST on REGISTERED BONDS of the UNITED STATES ISSUED during the fiscal year 1885.

Title of loan.	Number.	Amount.
Funded Loan of 1891	48, 182	\$8, 919, 376 58
Funded Loan of 1907	180, 693	23, 795, 381 00
Loan of July 12, 1882	13, 466	5, 978, 568 34
Total	242, 341	38, 693, 325 92
Bonds issued to Pacific Railways	2, 818	3, 877, 410 72
Total	245, 159	42, 570, 736 64

No. 18.—INTEREST on 3.65 PER CENT. BONDS of the DISTRICT of COLUMBIA, PAID during the fiscal year 1885.

Where paid.	Coupons.	Checks.	Total
Treasury United States, Washington	\$30, 357 18	\$79, 965 25	\$110, 322 43
Sub-Treasury United States, New York	79, 705 05	329, 576 75	409, 281 80
Total	110, 062 23	409, 542 00	519, 604 23

No. 19.—*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, 1884.	During the fiscal year.	To June 30, 1885.	
Payable to order	\$58,500	\$57,630	\$150	\$57,780	\$720
Payable to bearer	39,954,250	39,665,120	49,250	39,714,370	239,880
Total	40,012,750	39,722,750	49,400	39,772,150	240,600

No. 20.—*TOTAL amount of UNITED STATES BONDS RETIRED for the SINKING FUND from May, 1869, to June 30, 1885.*

Title of loan.	How retired.	From May, 1869, to June 30, 1884.	During fiscal year.	From May, 1869, to June 30, 1885.
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	29,961,250	\$4,000	29,968,250
	Total	53,993,400	4,000	53,997,400
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	do	18,356,100	.....	18,356,100
	Redeemed	11,067,700	100	11,067,800
	Total	29,423,800	100	29,423,900
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	25,016,800	1,100	25,017,900
	Total	68,615,800	1,100	68,616,900
Funded Loan of 1907	Purchased	1,500,000	.....	1,500,000
Loan of July and August, 1861, continued	Redeemed	56,443,850	52,250	56,496,100
Loan of 1863, continued	do	37,188,550	18,000	37,206,550
Funded Loan of 1881, continued	do	43,241,850	230,500	43,472,350
Loan of July 12, 1882	do	12,558,950	45,282,200	57,836,150
	Total purchased	266,707,300	.....	266,707,300
	Total redeemed	218,182,850	45,588,150	263,771,000
Aggregate		484,890,150	45,588,150	530,478,300

No. 21.—TOTAL amount of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1885.

Title of loan.	How retired.	Rate of inter-est.	From May, 1869, to June 30, 1884.	During fiscal year.	To June 30, 1885.
		<i>Per ct.</i>			
Loan of February, 1861	Purchased	6	\$10,612,000		\$10,612,000
	Redeemed	6	7,794,000	\$1,000	7,795,000
	Total		18,406,000	1,000	18,407,000
Oregon War Debt	Purchased	6	256,800		256,800
	Redeemed	6	681,350	2,800	684,150
	Total		938,150	2,800	940,950
Loan of July and August, 1861	Purchased	6	48,776,700		48,776,700
	Redeemed	6	12,737,400	53,800	12,791,200
	Total		61,514,100	53,800	61,567,900
5-20s of 1862	Purchased	6	57,155,850		57,155,850
	Redeemed	6	430,169,500	19,400	430,188,900
	Converted	6	27,091,000		27,091,000
	Total		514,416,350	19,400	514,435,750
Loan of 1863	Purchased	6	19,854,250		19,854,250
	Redeemed	6	4,618,450	36,600	4,655,050
	Total		24,472,700	36,600	24,509,300
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	69,833,500	850	69,834,350
	Converted	6	12,218,650		12,218,650
	Total		125,511,900	850	125,512,750
5-20s of 1865	Purchased	6	36,023,350		36,023,350
	Redeemed	6	157,657,350	22,800	157,680,150
	Converted	6	9,586,600		9,586,600
	Total		203,267,300	22,800	203,290,100
Consols of 1865	Purchased	6	118,950,550		118,950,550
	Redeemed	6	205,063,200	48,350	205,116,550
	Converted	6	8,703,600		8,703,600
	Total		332,722,350	48,350	332,770,700
Consols of 1867	Purchased	6	62,846,950		62,846,950
	Redeemed	6	309,654,250	74,100	309,728,350
	Converted	6	5,807,500		5,807,500
	Exchanged	6	761,100		761,100
	Total		379,069,800	74,100	379,143,900
Consols of 1868	Purchased	6	4,794,050		4,794,050
	Redeemed	6	37,391,500	10,350	37,401,850
	Converted	6	211,750		211,750
	Exchanged	6	44,900		44,900
	Total		42,442,200	10,350	42,452,550
Total of 6 per cents			1,706,643,350	270,050	1,706,913,400
Texan Indemnity Stock	Redeemed	5	232,000		232,000
Loan of 1858	Redeemed	5	6,041,000		6,041,000
	Converted	5	13,957,000		13,957,000
	Total		19,998,000		19,998,000
10-40s of 1864	Redeemed	5	192,298,950	79,500	192,378,450
	Exchanged	5	2,089,500		2,089,500
	Total		194,388,450	79,500	194,467,950

No. 21.—TOTAL AMOUNT of UNITED STATES BONDS RETIRED from May, 1869, to June 30, 1885—Continued.

Title of loan.	How retired.	Rate of interest.	From May, 1869, to June 30, 1884.	During fiscal year:	To June 30, 1885.
Funded loan of 1881.....	Purchased.....	<i>Per ct.</i> 5	\$43,599,000		\$43,599,000
	Redeemed.....	5	72,655,650	\$36,100	72,691,750
	Total.....		116,254,650	36,100	116,290,750
Total of 5 per cents.....			330,873,100	115,600	330,988,700
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	127,342,350	52,250	127,394,600
Loan of 1863—continued.....	Redeemed.....	3½	37,188,550	18,000	37,206,550
	Exchanged.....	3½	13,231,650		13,231,650
	Total.....		50,420,200	18,000	50,438,200
Funded loan of 1881—continued	Redeemed.....	3½	108,622,100	230,500	108,852,600
	Exchanged.....	3½	292,349,600		292,349,600
	Total.....		400,971,700	230,500	401,202,200
Total of 3½ per cents.....			578,734,250	300,750	579,035,000
Loan of July 12, 1882.....	Redeemed.....	3	64,862,250	45,282,200	110,144,450
	Total purchased.....		448,949,050		448,949,050
	Total redeemed.....		1,848,649,400	45,968,600	1,894,618,000
Total converted.....			77,956,600		77,956,600
Total exchanged.....			308,476,750		308,476,750
Aggregate.....			2,684,031,800	45,968,600	2,730,000,400

No. 22.—BONDS of the LOANS given in STATEMENT No. 21 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
	Redeemed.....	6	145,850
	Purchased.....	5	1,551,000
10-40s of 1864.....			
Total.....			6,444,850

No. 23.—MATURED CALLED BONDS REDEEMED and OUTSTANDING June 30, 1885.

Loan.	Call.	When matured.	Amount called.	Redeemed.	Outstanding.
5-20s of 1862	1 to 23	Dec. 1, 1871, and subsequent dates.	\$391,600,100	\$391,264,250	\$335,850
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	57,997,650	48,550
5-20s of 1865	31 to 46	Feb. 15, 1876, and subsequent dates.	152,533,850	152,496,700	37,150
Consols of 1865	47 to 75	Aug. 21, 1877, and subsequent dates.	202,631,750	202,403,500	228,250
Consols of 1867	76 to 95	Apr. 1, 1879, and subsequent dates.	309,846,150	309,373,050	474,100
Consols of 1868	96	July 4, 1879	37,420,800	37,333,500	86,800
10-40s of 1864	97 to 99	July 9, 1879, and subsequent dates.	192,476,860	192,377,450	99,350
Loan of 1858	100	July 23, 1879	260,000	260,000	
Funded Loan of 1881	101	May 21, 1881	25,030,150	25,017,900	12,250
	103	Aug. 12, 1881	10,121,800	10,057,450	64,850
	104	Oct. 1, 1881	28,184,500	28,062,600	121,900
Total			63,336,450	63,137,950	198,500
Loan of 1863	102	July 1, 1881	4,687,800	4,655,050	32,750
Loan of July and August, 1861	102	July 1, 1881	12,947,450	12,791,200	156,250
Loan of July and August, 1861, continued at 3½ per cent.	105	Dec. 24, 1881	20,031,550	20,029,550	2,000
	106	Jan. 29, 1882	20,184,900	20,182,850	2,050
	107	Mar. 13, 1882	19,374,100	19,560,150	13,950
	108	Apr. 8, 1882	20,546,700	20,510,000	36,700
	109	May 3, 1882	5,086,200	5,071,200	15,000
	110	May 10, 1882	5,010,200	5,004,900	5,300
	111	May 17, 1882	5,096,550	5,096,550	
	112	June 7, 1882	15,109,950	15,026,350	83,600
	113	July 1, 1882	11,217,500	11,173,500	44,000
Total			121,857,650	121,655,050	202,600
Loan of 1863 continued at 3½ per cent.	114	Aug. 1, 1882	15,024,700	15,022,550	2,150
	115	Sept. 13, 1882	16,304,100	16,291,000	13,100
	116	Oct. 4, 1882	3,269,650	3,265,150	4,500
Total			34,598,450	34,578,700	19,750
Funded Loan of 1881 continued at 3½ per cent.	117	Dec. 23, 1882	25,822,600	25,745,400	77,200
	118	Jan. 18, 1883	16,119,850	16,104,150	15,700
	119	Feb. 10, 1883	15,221,800	15,164,500	57,300
	120	May 1, 1883	15,215,350	15,195,950	19,400
	121	Nov. 1, 1883	30,753,350	30,620,250	133,100
Total			103,132,950	102,830,250	302,700
Loan of July 12, 1882	122	Dec. 1, 1883	15,272,100	15,102,100	179,000
	123	Dec. 15, 1883	15,133,650	15,015,850	117,800
	124	Feb. 1, 1884	10,208,850	9,960,900	247,950
	125	Mar. 15, 1884	10,047,850	9,991,050	56,800
	126	May 1, 1884	10,093,100	9,941,550	151,550
	127	June 20, 1884	10,010,250	9,975,250	35,000
	128	June 30, 1884	10,151,050	10,055,050	96,000
	129	Aug. 1, 1884	10,040,800	9,816,600	224,200
	130	Sept. 30, 1884	10,050,100	9,969,900	80,200
	131	Nov. 1, 1884	10,530,750	10,263,950	266,800
Total			111,338,500	110,092,200	1,246,300

No. 24.—EXPENSES INCURRED in the REDEMPTION of NATIONAL-BANK NOTES during the fiscal year 1885.

Charges for transportation	\$85,256 48
Costs for assorting:	
Salaries	\$93,371 82
Printing and binding	1,670 77
Stationery	1,114 19
Contingent expenses	444 90
Total	96,601 68
Total	181,857 16

No. 25.—*NATIONAL-BANK NOTES RECEIVED for REDEMPTION during each MONTH of the FISCAL YEAR 1885, from the PRINCIPAL CITIES and OTHER PLACES.*

City from which received.	1884.						1885.						Total.	Per cent.
	July.	August.	September.	October.	November.	December.	January.	February.	March.	April.	May.	June.		
New York.....	\$7,072,000	\$5,871,000	\$4,216,000	\$5,026,000	\$4,905,000	\$4,924,000	\$9,703,000	\$5,443,000	\$4,087,000	\$7,077,000	\$8,535,000	\$8,550,000	\$75,409,000	50.20
Boston.....	1,788,000	1,535,000	1,416,000	2,703,000	3,094,000	3,200,000	3,569,000	1,778,000	2,298,000	1,560,000	1,789,000	2,733,000	27,473,000	18.29
Philadelphia.....	500,000	463,000	525,000	627,000	692,000	897,000	808,000	559,000	441,000	597,000	572,000	539,000	7,220,000	4.81
Chicago.....	384,000	387,000	382,000	436,000	433,000	402,000	441,000	258,000	426,000	362,000	369,000	278,000	4,558,000	3.03
Cincinnati.....	190,000	100,000	139,000	219,000	142,000	134,000	161,000	118,000	134,000	131,000	136,000	306,000	1,910,000	1.27
Saint Louis.....	74,000	70,000	93,000	101,000	67,000	90,000	82,000	83,000	77,000	90,000	53,000	67,000	977,000	.65
Baltimore.....	288,000	166,000	256,000	213,000	354,000	396,000	458,000	230,000	219,000	278,000	364,000	453,000	3,705,000	2.47
New Orleans.....	26,000	42,000	45,000	68,000	76,000	58,000	32,000	50,000	53,000	59,000	44,000	1,510,000	2,063,000	1.37
Providence.....	178,000	113,000	121,000	164,000	135,000	246,000	277,000	232,000	204,000	237,000	179,000	207,000	2,293,000	1.53
Pittsburgh.....	62,000	67,000	66,000	60,000	51,000	73,000	50,000	43,000	58,000	56,000	51,000	46,000	683,000	.46
Other places.....	2,314,600	2,460,000	1,488,000	1,590,000	1,523,000	1,821,000	2,302,000	2,178,600	2,169,000	2,102,000	2,068,000	1,963,000	23,918,000	15.92
Total.....	12,886,000	11,214,000	8,747,000	11,207,000	11,472,000	12,241,000	17,883,000	10,972,000	10,196,000	12,549,000	14,190,000	16,652,000	150,209,000	100.00

No. 26.—*Number of PACKAGES of NATIONAL-BANK NOTES RECEIVED and DELIVERED during the fiscal year 1885.*

Packages of unassorted National-Bank Notes received for redemption.....	21,867
Packages of assorted National-Bank Notes, fit for circulation, forwarded by express to National Banks.....	21,790
Packages of assorted National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency.....	39,479

No. 27.—*CREDITS given to NATIONAL BANKS in their REDEMPTION ACCOUNTS during the fiscal year 1885.*

Deposits in 5 per cent. account:		
Lawful money of the United States deposited by them with Assistant Treasurers of the United States.....	\$106,264,901 13	
United States Notes received from them by express.....	4,503,141 79	
National-Bank Notes received from them by express.....	6,376,897 26	
		\$117,144,940 18
Deposits in reducing account.....		17,895,715 00
Deposits in liquidating account.....		9,343,231 00
Total.....		144,383,880 18

No. 28.—MODE of PAYMENT for NATIONAL-BANK NOTES REDEEMED
during the fiscal year 1885.

By Transfer Checks on Assistant Treasurers of the United States.....	\$105,840,234 80
By United States Notes forwarded by express.....	19,236,730 27
By Fractional Silver Coin forwarded by express.....	135,773 22
By Standard Silver Dollars forwarded by express.....	482,500 35
By Redemptions at the Counter.....	3,848,090 50
By Credits to Assistant Treasurers and Depositories of the United States in general account.....	13,944,370 50
By Credits to National Banks in their redemption accounts.....	6,443,697 26
Total.....	149,931,396 90

No. 29.—DEPOSITS made by NATIONAL BANKS for the RETIREMENT of their CIRCULATION during the fiscal year 1885.

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 July 12, 1882.	On ac- count of insolvent banks.	Total deposits.
	Lawful money.	Proceeds of called bonds.	Total deposits under sec- tion 4.				
1884.							
July.....	\$394,140	\$1,361,815	\$1,755,955	\$62,300	\$158,600		\$1,976,855
August.....	489,300	1,247,600	1,736,900		139,730	\$71,250	1,947,880
September.....	697,000	1,726,950	2,423,950	113,586	530,100		3,067,636
October.....	1,189,905	626,050	1,815,955	176,950	336,400		2,329,305
November.....	883,200	4,520,295	5,403,495	572,200	418,050		6,393,745
December.....	813,515	307,760	1,121,275	377,790	370,190	218,240	2,087,495
1885.							
January.....	1,073,500	78,020	1,151,520	747,890	168,300		2,067,710
February.....	524,000		524,000	563,140	712,000	80,000	1,879,140
March.....	179,470	39,130	218,600	548,200	207,420	10,000	984,720
April.....	161,420	18,000	179,420	549,390	159,210	68,000	956,020
May.....	431,650	33,750	465,400	545,505	991,350	4,000	2,006,255
June.....	1,065,495	33,750	1,099,245	366,200	528,230		1,993,675
Total.....	7,902,595	9,993,120	17,895,715	4,623,151	4,720,080	451,490	27,690,436

No. 30.—REDEMPTION of NOTES of FAILED, LIQUIDATING, and REDUCING NATIONAL BANKS, to JUNE 30, 1877, and by FISCAL YEARS to 1885.

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	1,144,006 40	10,773,004 00	12,344,798 90
Fiscal year 1882.....	533,504 50	1,769,756 00	14,505,346 00	16,808,606 50
Fiscal year 1883.....	722,808 00	4,595,503 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
Fiscal year 1885.....	703,785 50	7,066,226 50	20,692,213 00	28,462,225 00
Total.....	10,881,707 80	38,851,914 85	155,685,476 50	205,419,099 15

No. 31.—BALANCED STATEMENT of RECEIPTS AND DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY for the FISCAL YEAR 1885.

Dr.	Amount.	Cr.	Amount.
To Cash Balance June 30, 1884 ..	\$6,861,741 03	By National-Bank Notes, fit for circulation, forwarded to National Banks by express ..	\$45,634,800 00
To packages on hand with unbroken seals June 30, 1884 ..	48,711 00	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency ..	98,598,170 00
To National-Bank Notes received for redemption	150,209,129 01	By Notes of failed and liquidating National Banks deposited in the Treasury of the United States	5,591,730 00
To "Overs" reported in National-Bank Notes received for redemption	17,060 07	By United States Notes deposited in the Treasury of the United States	177,350 00
		By packages referred, and moneys returned	329,249 19
		By express charges deducted ..	612 25
		By counterfeit Notes rejected and returned	3,500 00
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency ..	3,636 49
		By "Shorts" reported in National-Bank Notes received for redemption	6,445 25
		By Cash Balance June 30, 1885 ..	6,791,087 93
Total	157,136,641 11	Total	157,136,641 11

No. 32.—BALANCED STATEMENT of RECEIPTS and DELIVERIES of MONEYS by the NATIONAL BANK REDEMPTION AGENCY from July 1, 1874, to June 30, 1885.

Dr.	Amount.	Cr.	Amount.
To National-Bank Notes received for redemption	\$1,554,639,854 75	By National-Bank Notes, fit for circulation, deposited in the Treasury, and forwarded to National Banks by express ..	\$667,572,391 00
To "Overs" reported in National-Bank Notes received for redemption	188,063 74	By National-Bank Notes, unfit for circulation, delivered to the Comptroller of the Currency ..	744,721,192 00
		By Notes of failed and liquidating National Banks, deposited in the Treasury of the United States	125,981,337 00
		By United States Notes deposited in the Treasury of the United States	1,709,908 00
		By packages referred and moneys returned	7,737,854 52
		By express charges deducted ..	42,139 31
		By counterfeit Notes rejected and returned	45,799 25
		By National-Bank Notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency ..	83,578 79
		By "Shorts" reported in National-Bank Notes received for redemption	142,630 60
		By Cash Balance, June 30, 1885 ..	6,791,087 93
Total	1,554,827,918 49	Total	1,554,827,918 49

No. 33.—*STATEMENT showing the MONTHLY RECEIPTS from CUSTOMS at NEW YORK from April, 1878, to October, 1885, and the PERCENTAGE of EACH KIND of MONEY RECEIVED.*

Months.	Total receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1878—April (18th to 30th).....	\$3,054,364	0.6	0.1	95.4	2.6	1.2
May.....	0,617,137	6.2	0.8	75.7	15.8	1.3
June.....	6,065,828	5.4	0.1	60.1	32.6	1.6
	15,737,329	4.8	0.4	73.3	19.9	1.4
July.....	8,201,698	4.6	0.1	65.0	29.1	1.2
August.....	10,249,459	4.3	0.3	71.0	23.5	0.9
September.....	9,109,455	4.7	0.3	75.1	18.6	1.3
October.....	8,387,976	5.2	0.4	64.6	28.6	1.1
November.....	6,824,556	5.9	0.3	63.7	28.6	1.5
December.....	6,264,674	60.3	0.3	13.1	24.9	1.4
	49,127,818	12.0	0.3	61.3	25.2	1.2
1879—January.....	7,659,000	6.1	0.1	3.9	20.4	69.4
February.....	8,236,000	2.2	0.3	0.5	6.1	90.8
March.....	9,339,000	0.6	0.2	0.1	2.7	96.4
April.....	8,190,000	1.3	0.1	0.2	3.3	94.9
May.....	7,584,000	0.9	0.2	0.1	4.7	94.1
June.....	7,208,000	0.6	0.2	.....	6.2	93.0
	48,216,000	1.9	0.2	0.8	7.0	90.1
July.....	9,335,000	0.3	0.1	.....	15.1	84.5
August.....	10,565,000	0.4	0.3	.....	18.6	80.6
September.....	11,472,000	0.5	0.2	.....	20.8	78.5
October.....	10,979,000	19.5	0.1	.....	21.8	58.6
November.....	8,467,000	46.4	0.2	1.9	27.4	24.1
December.....	8,175,000	66.9	0.2	.....	23.4	9.4
	58,903,000	19.8	0.2	0.3	21.0	58.7
1880—January.....	11,969,000	68.3	0.2	.....	16.5	14.2
February.....	12,258,000	63.2	0.1	.....	21.8	14.9
March.....	14,477,000	69.0	0.1	.....	24.9	5.9
April.....	11,818,000	62.2	0.1	.....	29.7	7.9
May.....	9,852,000	52.1	0.2	.....	27.1	20.6
June.....	10,701,000	48.8	0.1	.....	32.9	18.1
	71,075,000	61.4	0.1	.....	25.3	13.2
July.....	13,301,000	57.7	0.1	.....	31.4	10.8
August.....	14,403,000	55.9	0.1	.....	37.8	6.1
September.....	12,850,000	49.0	0.1	.....	44.6	5.2
October.....	10,575,000	42.4	0.1	.....	51.9	5.4
November.....	9,081,000	45.0	0.1	.....	50.0	4.8
December.....	9,231,000	46.2	0.2	.....	47.8	5.8
	69,453,000	50.4	0.1	.....	42.9	6.5
1881—January.....	10,573,000	47.5	0.1	.....	45.1	7.2
February.....	11,221,000	44.5	0.1	.....	44.1	11.2
March.....	13,196,000	47.6	0.1	.....	47.1	5.1
April.....	11,684,000	44.5	0.1	.....	51.5	3.8
May.....	11,051,000	45.9	0.1	.....	50.9	3.0
June.....	11,013,000	39.3	0.1	.....	57.0	3.5
	68,738,000	45.0	0.1	.....	49.3	5.6
July.....	12,082,000	38.8	0.1	.....	57.9	3.1
August.....	15,206,000	43.5	0.1	.....	52.8	3.5
September.....	14,108,000	37.1	0.1	.....	60.7	2.1
October.....	13,019,000	35.8	0.1	.....	62.1	1.8
November.....	9,718,000	62.9	0.1	.....	33.8	3.2
December.....	10,973,000	77.1	0.1	.....	18.7	4.0
	75,106,000	47.6	0.1	.....	49.3	2.9

No. 33.—STATEMENT showing the MONTHLY RECEIPTS from CUSTOMS, &c.—
Continued.

Months.	Total receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1882—January	\$13,393,000	72.9	0.1		20.3	6.6
February	13,589,000	66.5	0.1		24.8	8.6
March	14,000,000	75.6	0.1		19.8	4.4
April	10,528,000	73.5	0.2		22.2	4.0
May	11,986,000	70.7	0.2		23.4	5.6
June	11,434,000	68.7	0.1		23.4	7.8
	74,930,000	72.9	0.1		21.2	5.8
July	13,730,000	66.5	0.1		24.8	8.0
August	16,487,000	46.1	0.1		48.2	5.6
September	14,695,000	38.8	0.1		55.5	5.5
October	13,101,000	18.2	0.1	42.2	32.1	7.3
November	9,939,000	10.3	0.1	63.9	16.2	0.5
December	10,381,000	5.3	0.1	69.1	18.7	6.7
	78,333,000	33.6	0.1	24.3	34.8	7.1
1883—January	12,574,000	4.2	0.1	72.1	15.7	7.1
February	12,194,000	3.9	0.1	75.1	15.9	4.0
March	12,435,000	6.5	0.1	73.7	13.1	6.4
April	9,199,000	10.8	0.1	65.5	17.7	5.8
May	8,155,000	4.7	0.1	62.2	26.1	6.8
June	13,630,000	3.3	0.1	69.4	20.2	6.9
	68,187,000	5.3	0.1	70.5	17.7	6.4
July	14,609,000	2.3	0.1	79.1	13.0	5.4
August	13,290,000	2.7	0.1	73.2	18.0	5.9
September	12,050,000	3.2	0.1	77.8	13.9	5.0
October	11,616,000	2.9	0.1	75.8	16.4	4.8
November	8,928,000	3.1	0.1	67.6	22.5	6.0
December	9,338,000	2.8	0.1	71.3	19.4	6.4
	69,831,000	2.8	0.1	74.7	16.7	5.7
1884—January	11,768,000	2.4	0.1	66.2	23.7	7.5
February	12,069,000	2.1	0.1	67.5	22.0	8.3
March	11,447,000	1.8	0.1	60.7	26.4	10.9
April	9,850,000	2.5	0.1	56.9	26.8	13.0
May	9,289,000	3.3	0.1	46.5	35.3	14.7
June	9,459,000	3.1	0.1	40.0	35.6	21.3
	63,882,000	2.5	0.1	57.3	27.8	12.3
July	13,111,000	1.6	0.1	48.1	32.4	17.8
August	12,828,000	1.3	0.1	44.4	32.3	21.7
September	11,992,000	1.6	0.1	32.4	31.4	34.4
October	10,369,000	1.8	0.1	23.6	32.1	42.3
November	7,717,000	1.9	0.1	18.3	42.2	37.4
December	8,087,000	1.7	0.1	17.9	44.0	36.2
	64,104,000	1.6	0.1	33.1	34.8	30.3
1885—January	10,306,000	1.1	0.1	26.6	40.5	31.6
February	10,461,000	0.8	0.1	31.4	32.3	35.3
March	11,281,000	0.7	0.1	39.7	34.5	25.0
April	9,983,300	0.9	0.1	38.1	41.3	19.5
May	9,523,000	0.7	0.1	43.0	37.4	18.8
June	9,644,000	0.7	0.2	32.5	33.3	33.3
	61,198,000	0.8	0.1	35.2	36.5	27.4
July	11,821,000	0.7	0.2	28.8	23.6	46.6
August	12,700,500	0.6	0.3	47.4	13.5	38.2
September	12,167,000	0.7	0.3	63.4	9.8	25.8
October	10,771,000	0.8	0.2	70.8	11.3	16.8

No. 34.—*STATEMENT showing the amount of GOLD COIN and BULLION in the TREASURY, and of GOLD CERTIFICATES OUTSTANDING, at the end of each month from March, 1878.*

Date.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treas- ury cash.	Gold certi- ficates in circu- lation.	Net gold in Treasury, coin and bullion.
1878.				
March 30	\$120, 106, 317 17	\$7, 170, 200	\$50, 704, 200	\$69, 402, 117 17
April 30	120, 012, 781 64	9, 032, 660	45, 948, 840	74, 063, 941 64
May 31	122, 917, 907 88	31, 235, 300	21, 246, 300	101, 671, 607 88
June 29	128, 460, 202 87	19, 469, 320	24, 897, 680	103, 562, 522 87
July 31	132, 014, 619 41	18, 170, 420	23, 852, 980	108, 161, 639 41
August 31	134, 548, 036 53	20, 794, 220	17, 222, 180	117, 325, 856 53
September 30	136, 036, 302 20	9, 392, 920	23, 433, 680	112, 602, 622 20
October 31	140, 872, 154 79	9, 001, 520	22, 906, 480	117, 965, 674 79
November 30	142, 400, 135 29	9, 845, 120	24, 117, 780	118, 282, 355 29
December 31	135, 382, 639 42	391, 420	21, 180, 280	114, 193, 359 42
1879.				
January 31	133, 756, 906 65	544, 020	17, 082, 680	116, 674, 226 65
February 28	133, 265, 559 43	400, 220	16, 379, 280	116, 886, 279 43
March 31	133, 416, 125 85	50, 740	16, 253, 960	117, 162, 165 85
April 30	134, 520, 140 48	62, 140	15, 710, 460	118, 809, 680 48
May 31	130, 680, 260 14	33, 580	15, 380, 120	121, 300, 140 14
June 30	135, 236, 474 62	133, 880	15, 279, 820	119, 956, 654 62
July 31	135, 517, 483 25	43, 800	15, 106, 000	120, 320, 583 25
August 31	141, 546, 390 52	120, 000	15, 008, 700	126, 537, 690 52
September 30	169, 606, 995 03	67, 700	14, 843, 200	154, 763, 795 03
October 31	171, 517, 713 65	213, 400	14, 377, 600	157, 140, 113 65
November 30	160, 443, 436 80	1-3, 740	15, 195, 460	147, 247, 976 80
December 31	157, 790, 321 84	740, 960	11, 596, 140	146, 194, 181 84
1880.				
January 31	153, 690, 026 43	61, 100	10, 350, 000	143, 340, 026 43
February 28	146, 750, 758 04	327, 300	9, 755, 300	136, 995, 458 04
March 31	144, 010, 551 50	611, 500	8, 244, 000	135, 766, 551 50
April 30	138, 783, 440 08	173, 800	8, 056, 800	130, 726, 640 08
May 31	128, 709, 496 51	39, 800	8, 010, 300	120, 699, 196 51
June 30	126, 145, 427 20	40, 700	7, 963, 900	118, 181, 527 20
July 31	123, 126, 645 54	32, 600	7, 852, 000	115, 274, 645 54
August 31	127, 679, 279 45	36, 800	7, 661, 100	120, 018, 179 45
September 30	135, 244, 833 65	31, 600	7, 480, 100	127, 764, 733 65
October 31	140, 725, 952 74	6, 800	7, 447, 700	133, 278, 252 74
November 30	151, 362, 519 38	19, 120	7, 381, 380	143, 981, 139 38
December 31	156, 742, 095 77	130, 560	6, 528, 380	150, 213, 715 77
1881.				
January 31	154, 544, 209 15	50, 080	6, 491, 400	148, 052, 809 15
February 28	173, 038, 253 01	312, 080	6, 229, 400	166, 808, 853 01
March 31	173, 668, 163 08	142, 900	6, 028, 900	167, 639, 263 08
April 30	170, 319, 754 53	1, 400	5, 961, 200	164, 358, 554 53
May 31	163, 770, 158 17	36, 320	5, 876, 280	157, 893, 878 17
June 30	163, 171, 661 25	23, 400	5, 759, 520	157, 412, 141 25
July 31	154, 911, 475 21	1, 700	5, 748, 120	149, 163, 355 21
August 31	169, 495, 521 94	3, 800	5, 397, 120	164, 098, 401 94
September 30	174, 361, 344 52	9, 600	5, 239, 320	169, 122, 024 52
October 31	172, 989, 829 17	3, 700	5, 204, 220	167, 785, 609 17
November 30	178, 225, 303 41	8, 300	5, 199, 620	173, 025, 683 41
December 31	172, 617, 467 38		5, 188, 120	167, 429, 347 38
1882.				
January 31	165, 152, 788 62	7, 900	5, 180, 220	159, 972, 568 62
February 28	173, 757, 874 07	15, 800	5, 172, 320	168, 585, 554 07
March 31	166, 457, 356 93		5, 166, 920	161, 290, 436 93
April 30	155, 069, 102 18	1, 000	5, 071, 120	149, 997, 982 18
May 31	153, 985, 545 28	2, 500	5, 052, 920	148, 932, 625 28
June 30	148, 506, 589 05	8, 100	5, 029, 020	143, 477, 369 05
July 31	145, 079, 030 31	1, 500	5, 016, 440	140, 062, 530 31
August 31	149, 303, 920 69		4, 992, 690	144, 311, 880 69
September 30	152, 739, 106 43		4, 987, 440	147, 831, 666 43
October 31	159, 805, 743 54	14, 990, 170	11, 370, 270	148, 435, 473 54
November 30	164, 267, 584 64	15, 950, 270	19, 458, 270	144, 809, 314 64
December 31	171, 504, 568 39	25, 105, 030	39, 514, 810	131, 989, 758 39
1883.				
January 31	173, 317, 834 35	25, 107, 300	47, 669, 640	125, 648, 194 35
February 28	177, 661, 630 86	32, 296, 270	42, 554, 470	135, 107, 160 86
March 31	184, 752, 713 90	31, 525, 210	43, 444, 510	141, 308, 203 90
April 30	187, 837, 441 93	32, 935, 420	48, 398, 200	139, 439, 241 93
May 31	193, 310, 043 00	23, 869, 000	59, 591, 940	133, 718, 103 00
June 30	198, 078, 567 68	22, 571, 270	59, 807, 370	138, 271, 197 68
July 31	202, 774, 035 16	23, 383, 440	60, 068, 600	142, 705, 435 16
August 31	204, 172, 975 33	28, 445, 200	54, 547, 540	149, 625, 435 33

No. 34.—STATEMENT showing the amount of **GOLD COIN** and **BULLION** in the **TREASURY** and **GOLD CERTIFICATES OUTSTANDING**, &c.—Continued.

Date.	Total gold in Treasury, coin and bullion.	Gold certificates in the Treas- ury cash.	Gold certi- ficates in circula- tion.	Net gold in Treasury, coin and bullion.
1883.				
September 29	\$206,130,543 10	\$27,480,300	\$55,014,940	\$151,115,603 10
October 31	209,429,939 90	31,252,760	52,076,180	157,353,759 90
November 30	216,133,327 54	27,035,300	58,897,620	157,235,707 54
December 31	219,014,739 63	27,446,780	63,585,140	155,429,599 63
1884.				
January 31	221,813,356 49	23,768,000	77,462,620	144,350,736 49
February 29	221,881,633 11	30,600,070	77,843,430	144,038,203 11
March 31	211,071,506 97	35,424,250	68,812,150	142,259,356 97
April 30	196,325,625 72	44,415,395	50,700,805	139,624,820 72
May 31	201,132,388 01	39,686,780	59,125,480	142,006,908 01
June 30	204,876,594 15	27,246,020	71,146,640	133,729,954 15
July 31	210,539,550 98	26,525,830	91,491,490	119,048,060 98
August 30	214,483,657 17	29,701,980	92,017,940	122,465,717 17
September 30	217,904,042 81	33,546,960	87,389,660	130,514,382 81
October 31	222,536,360 43	32,477,750	87,865,570	134,670,790 43
November 29	231,389,300 85	26,701,060	93,374,290	138,015,070 85
December 31	234,975,851 95	26,343,730	93,287,420	141,688,431 95
1885.				
January 31	237,167,975 84	22,299,150	111,980,380	125,187,595 84
February 28	240,029,843 24	40,426,930	112,683,290	127,346,553 24
March 31	241,440,796 37	37,689,990	115,967,540	125,473,256 37
April 30	243,162,194 81	28,625,290	125,234,800	117,927,894 81
May 29	244,363,543 59	14,371,850	128,553,010	115,810,533 59
June 30	247,028,625 25	13,593,410	126,729,730	120,298,895 25
July 31	249,367,595 20	17,322,320	123,289,000	126,078,595 20
August 31	250,257,417 89	16,606,230	123,885,490	126,371,927 89
September 30	251,251,114 54	22,249,240	118,137,790	133,113,324 54
October 31	251,359,349 29	31,115,850	109,020,760	142,338,589 29

No. 35.—*STATEMENT showing the AMOUNT of STANDARD SILVER DOLLARS COINED, in the TREASURY, and in CIRCULATION, and of SILVER CERTIFICATES OUTSTANDING, at the end of each month from March, 1878.*

Date.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1878.						
March 30	\$1,001,500	\$810,561			\$810,561	\$190,939
April 30	3,471,500	3,169,681		\$63,000	3,106,681	301,819
May 31	6,496,500	5,950,451	\$314,710	27,330	5,103,121	536,040
June 30	8,573,500	7,718,357	1,455,520	7,080	7,711,277	855,143
July 31	10,420,500	9,550,236	2,647,940		9,550,236	870,264
August 31	13,448,500	11,292,849	4,424,600	1,709,280	9,583,569	2,155,651
September 30	16,212,500	12,155,205	1,316,470	711,600	11,443,605	4,037,295
October 31	18,282,500	13,397,571	2,639,560	68,790	13,328,781	4,854,920
November 30	20,438,550	14,843,219	1,907,460	366,060	14,477,159	5,595,331
December 31	22,495,550	16,704,829	2,082,770	413,360	16,291,469	5,790,721
1879.						
January 31	24,555,750	17,874,457	2,170,840	400,340	17,474,117	6,681,293
February 28	26,687,750	19,505,767	1,976,320	331,860	19,173,907	7,161,983
March 31	28,774,950	21,558,894	2,074,830	251,700	21,307,194	7,216,056
April 30	31,155,930	23,694,563	1,779,340	197,640	23,496,883	7,461,387
May 31	33,485,950	26,181,045	1,922,820	444,140	25,736,905	7,304,905
June 30	35,801,000	28,147,351	2,052,470	414,480	27,732,871	7,653,649
July 31	37,451,000	29,151,801	2,014,680	771,170	28,380,631	8,299,199
August 31	40,238,050	30,678,464	1,976,960	1,304,890	29,373,574	9,559,586
September 30	42,634,100	31,559,870	3,045,130	1,176,720	30,383,150	11,074,230
October 31	45,206,200	32,822,634	4,531,479	1,604,371	30,718,263	12,883,560
November 30	47,705,200	32,839,207	5,173,188	1,594,722	30,944,485	14,855,993
December 31	50,055,650	33,168,064	4,888,658	3,824,252	29,343,812	16,887,586
1880.						
January 31	52,505,650	34,961,611	5,063,456	3,989,454	30,972,157	17,544,039
February 29	54,806,050	36,972,093	4,797,314	4,572,606	32,399,487	17,833,957
March 31	57,156,250	38,780,842	5,611,914	6,017,006	32,763,336	18,375,908
April 30	59,456,250	40,411,673	5,428,354	6,615,366	33,796,307	18,044,577
May 31	61,723,250	42,778,190	6,322,731	6,651,539	36,726,651	18,945,500
June 30	63,734,750	44,425,315	6,384,701	5,789,569	38,635,746	19,309,435
July 31	66,014,750	46,192,791	5,758,331	6,930,959	39,261,832	19,821,959
August 30	68,267,750	47,495,063	5,518,821	7,619,219	39,875,844	20,772,687
September 30	70,568,750	47,654,675	6,318,769	12,203,191	35,451,484	22,914,075
October 31	72,847,750	47,084,450	7,333,719	19,780,241	27,304,209	25,703,300
November 30	75,147,750	47,397,453	8,372,294	26,504,986	20,892,467	27,750,297
December 31	77,453,005	48,190,518	9,454,419	36,127,711	12,062,807	29,262,487
1881.						
January 31	79,753,005	50,235,102	9,985,583	36,814,637	13,420,465	29,517,903
February 28	82,060,005	52,939,460	10,856,463	37,027,797	15,911,663	29,120,545
March 31	84,359,505	55,176,158	10,733,085	39,445,815	15,730,343	29,183,347
April 30	86,659,505	58,044,826	11,522,208	39,157,932	18,886,894	28,614,679
May 31	88,959,505	60,518,273	11,988,710	38,784,540	21,733,733	28,441,232
June 30	91,372,705	62,544,722	12,035,801	39,110,739	23,433,993	28,827,982
July 31	93,632,705	64,246,302	11,181,088	40,802,892	23,443,410	29,376,403
August 31	95,922,705	65,948,344	11,516,432	46,061,878	19,886,466	29,974,361
September 30	98,322,705	66,992,067	11,559,730	52,590,180	13,502,487	32,230,038
October 31	100,672,705	66,576,378	7,488,900	58,898,770	7,737,608	34,096,327
November 30	102,972,705	68,017,452	7,089,880	59,573,950	8,443,502	34,955,253
December 31	105,380,980	69,589,937	6,359,910	62,315,320	7,274,617	35,791,043
1882.						
January 31	107,680,980	72,421,584	7,462,130	61,537,540	10,884,041	35,259,390
February 28	109,981,180	75,138,957	8,549,470	60,125,010	15,013,917	34,842,223
March 31	112,281,680	78,178,593	8,931,930	59,423,440	18,755,143	34,103,007
April 30	114,581,680	81,593,036	8,672,790	58,908,570	22,686,486	32,986,624
May 31	116,884,680	84,606,043	10,509,160	57,227,060	27,378,983	31,297,637
June 30	119,144,740	87,153,816	11,590,620	54,506,090	32,647,726	31,900,964
July 31	121,304,780	88,804,899	12,361,490	54,737,720	34,083,179	32,495,881
August 31	123,729,780	91,166,249	11,700,330	57,739,880	34,426,369	32,563,521
September 30	126,029,880	92,228,619	8,364,430	61,204,780	29,023,869	33,801,231
October 31	128,329,880	92,414,977	7,987,260	63,620,450	26,794,327	35,914,003
November 30	130,629,880	92,940,582	5,752,970	67,342,690	25,597,892	37,689,298
December 31	132,935,080	91,016,842	4,403,000	68,443,660	25,573,182	38,938,238

No. 35.—STATEMENT showing the AMOUNT of STANDARD SILVER DOLLARS COINED, &c.—Continued.

Date.	Standard silver dollars coined.	Standard silver dollars in the Treasury.	Silver certificates in the Treasury cash.	Silver certificates in circulation.	Net standard silver dollars in Treasury after deducting silver certificates in circulation.	Standard silver dollars in circulation.
1883.						
January 31.....	\$135,405,080	\$97,530,969	\$4,306,050	\$68,438,820	\$29,092,149	\$37,874,111
February 28.....	137,805,080	100,261,444	5,268,550	68,027,420	32,234,024	37,543,630
March 31.....	140,203,699	103,482,305	6,865,340	70,759,991	32,722,314	36,723,394
April 30.....	142,555,699	106,366,348	8,887,260	71,884,071	34,482,277	36,189,351
May 31.....	144,903,699	108,898,977	8,303,940	71,727,391	37,171,586	36,006,722
June 30.....	147,255,899	111,914,019	15,996,145	72,620,686	39,293,333	35,341,880
July 31.....	149,680,899	113,057,052	15,542,730	73,728,681	39,328,371	36,623,847
August 31.....	152,020,899	114,320,197	17,276,820	75,375,161	38,945,036	37,700,702
September 29.....	154,370,899	114,587,372	15,568,280	78,921,961	35,665,411	39,783,527
October 31.....	156,720,949	116,036,450	14,244,760	85,334,381	30,702,069	40,684,490
November 30.....	159,070,949	117,768,966	13,806,610	87,976,201	29,792,765	41,301,983
December 31.....	161,425,110	119,449,385	13,180,890	96,717,721	22,731,664	41,975,734
1884.						
January 31.....	163,775,119	123,474,748	13,179,020	96,958,031	26,516,717	40,300,371
February 29.....	166,123,119	126,822,399	13,890,100	96,217,721	30,574,678	39,302,729
March 31.....	168,425,629	129,006,101	20,488,585	95,919,576	33,066,525	39,410,528
April 30.....	170,723,629	130,314,065	20,876,250	95,497,981	34,816,084	40,411,564
May 31.....	173,085,629	132,626,753	19,936,620	97,363,471	35,263,282	40,408,876
June 30.....	175,355,829	135,560,916	23,384,680	96,427,011	39,133,905	39,794,913
July 31.....	177,680,829	137,692,119	25,265,980	95,138,361	42,553,758	39,988,710
August 30.....	180,030,829	140,615,722	26,903,230	94,228,691	46,387,031	39,415,107
September 30.....	182,380,829	142,058,787	26,769,470	96,491,251	45,567,536	40,322,042
October 31.....	184,730,829	142,926,725	30,814,970	100,741,561	42,185,164	41,804,104
November 29.....	187,180,829	144,745,075	28,951,590	104,988,531	39,756,544	42,435,754
December 31.....	189,561,994	146,502,865	23,302,380	114,865,911	31,636,954	43,050,120
1885.						
January 31.....	191,947,194	150,632,154	27,337,890	113,858,811	36,773,343	41,315,040
February 28.....	194,247,194	153,561,007	29,951,880	111,467,951	42,093,056	40,686,187
March 31.....	196,697,394	156,698,482	30,861,615	112,820,226	43,878,256	39,998,912
April 30.....	199,107,394	159,441,034	32,141,140	109,443,046	49,997,088	39,666,360
May 29.....	201,509,231	162,244,855	35,575,590	105,085,186	57,159,069	39,264,376
June 30.....	203,884,381	165,413,112	38,370,700	101,530,916	63,882,166	38,471,269
July 31.....	205,784,381	166,499,948	40,340,980	98,872,106	67,627,842	39,284,433
August 31.....	208,259,381	168,854,215	42,712,890	96,079,296	70,774,919	41,405,106
September 30.....	210,759,431	165,483,721	31,722,990	93,656,716	71,827,005	45,275,710
October 31.....	213,259,431	163,817,342	31,906,514	93,146,772	70,670,570	49,442,682

No. 36.—*STATEMENT showing the amount of FRACTIONAL SILVER COIN in the TREASURY at the end of each month from May, 1879.*

Date.	Amount.	Date.	Amount.
1879.		1882.	
May 31	\$6,813,589 32	August 31	\$27,990,387 75
June 30	8,903,401 36	September 30	27,426,139 93
July 31	12,731,765 97	October 31	26,749,432 45
August 31	15,236,724 48	November 30	26,544,544 43
September 30	16,814,308 94	December 31	26,521,692 20
October 31	17,755,986 76		
November 30	18,432,478 13	1883.	
December 31	18,881,629 15	January 31	27,135,244 74
1880.		February 28	27,507,275 78
January 31	20,204,809 83	March 31	27,865,993 79
February 29	21,179,312 32	April 30	28,068,628 88
March 31	21,989,814 48	May 31	28,303,196 20
April 30	22,767,672 95	June 30	28,486,001 05
May 31	23,577,091 99	July 31	28,058,141 67
June 30	24,350,481 80	August 31	27,819,711 70
July 31	24,975,713 52	September 29	26,750,161 13
August 31	25,152,971 89	October 31	26,712,424 15
September 30	24,799,925 40	November 30	26,969,614 40
October 31	24,629,489 89	December 31	27,224,126 33
November 30	24,653,530 37		
December 31	24,769,057 32	1884.	
1881.		January 31	28,014,414 76
January 31	25,490,914 88	February 29	28,490,906 01
February 28	25,813,058 08	March 31	28,866,556 33
March 31	26,283,891 96	April 30	29,158,480 47
April 30	26,493,612 56	May 31	29,377,206 41
May 31	26,841,956 74	June 30	29,600,720 05
June 30	27,247,696 93	July 31	29,797,485 76
July 31	27,295,486 63	August 30	29,659,003 88
August 31	27,042,806 63	September 30	29,474,160 89
September 30	26,313,113 63	October 31	29,346,737 24
October 31	25,984,687 76	November 29	29,143,283 48
November 30	25,918,252 00	December 31	29,194,355 52
December 31	25,963,641 48		
1882.		1885.	
January 31	26,567,873 37	January 31	29,901,104 54
February 28	26,896,906 26	February 28	30,244,836 12
March 31	27,187,680 67	March 31	30,632,326 20
April 30	27,439,183 93	April 30	30,944,048 81
May 31	27,755,923 33	May 29	31,694,364 80
June 30	28,018,630 58	June 30	31,236,899 49
July 31	28,153,956 16	July 31	25,355,020 23
		August 30	24,724,287 43
		September 30	23,641,893 79
		October 31	22,965,535 70

No. 37.—*CHANGES during the fiscal year 1885, in the FORCE EMPLOYED in the TREASURER'S OFFICE.*

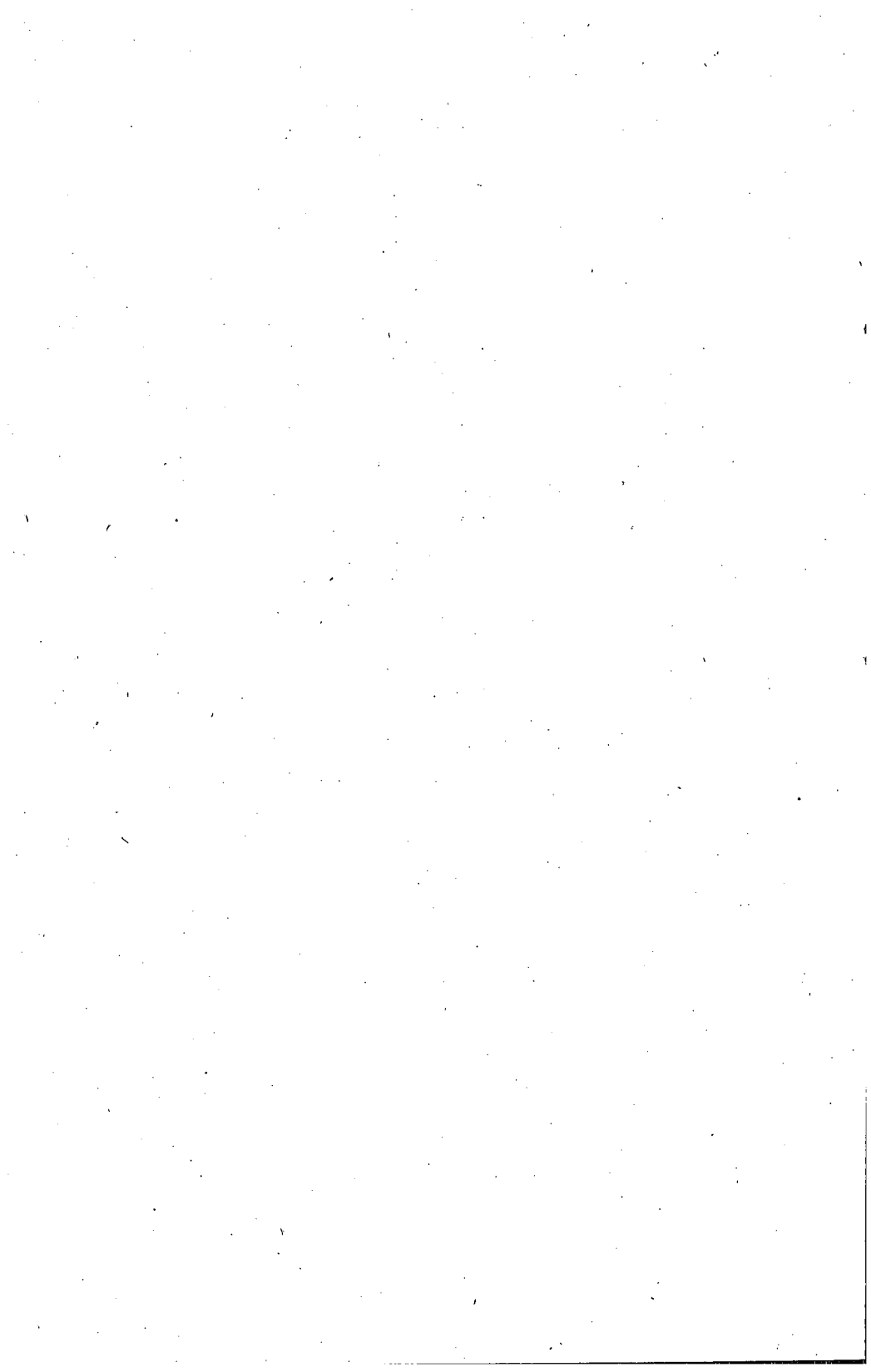
Total force of the Treasurer's office, June 30, 1884	280
Appointed	23
Transferred to the Treasurer's office	3
	— 26
Died	6
Resigned	7
Removed	5
Transferred from the Treasurer's office	8
	— 26
Total force of the Treasurer's office June 30, 1885	280

No. 38.—*APPROPRIATIONS made for and SALARIES paid to the force employed in the TREASURER'S OFFICE during the fiscal year 1885.*

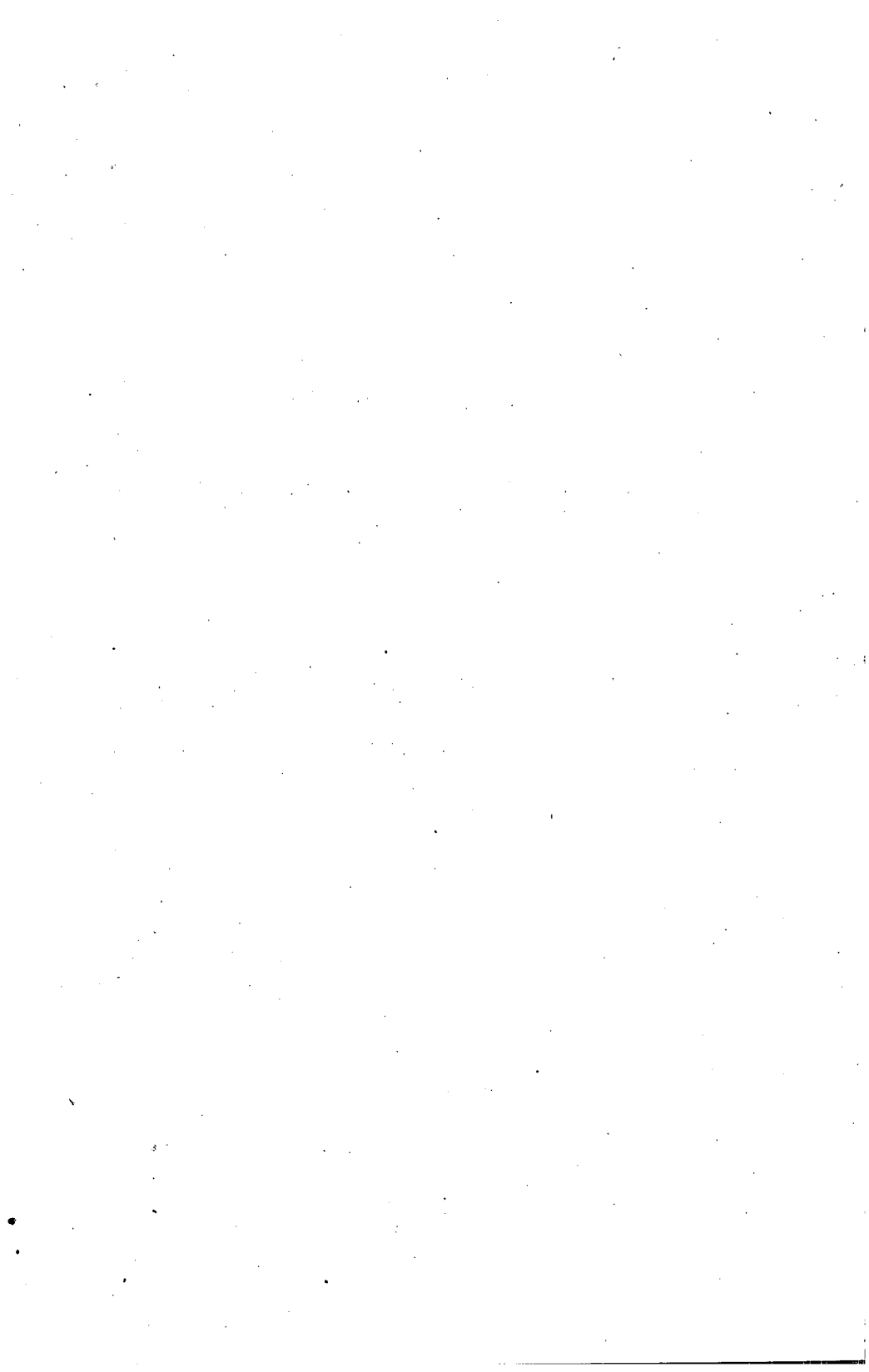
Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll	\$275,000 00	\$268,144 49	\$6,855 51
reimbursable: Force employed in redemption of national- bank notes	81,560 00	76,615 39	4,944 61
Total	356,560 00	344,759 88	11,800 12

No. 39.—LETTERS, TELEGRAMS, and MONEY PACKAGES, RECEIVED AND TRANSMITTED during the fiscal year 1885.

Received by mail:	
Letters containing money, registered.....	15, 104
Letters containing money, not registered.....	3, 377
	<hr/>
	18, 481
Letters not containing money.....	118, 489
	<hr/>
Total.....	136, 970
	<hr/>
Transmitted by mail:	
Manuscript letters.....	6, 979
Registered letters containing money.....	5, 373
Printed forms filled in (inclosing checks).....	37, 445
Printed forms filled in (inclosing drafts).....	20, 750
Printed forms filled in (without inclosures).....	161, 789
Printed notices inclosing interest checks.....	246, 244
Drafts accompanied by notices.....	50, 127
Certificates of deposit (without forms).....	34, 194
Printed forms, circulars, and reports.....	38, 259
	<hr/>
Total.....	601, 160
	<hr/>
Telegrams received.....	407
Telegrams sent.....	710
Money packages received by express.....	36, 226
Money packages sent by express.....	36, 405
Post-office warrants signed and registered.....	74, 659
Transfer orders issued.....	660



REPORT OF THE REGISTER OF THE TREASURY.



REPORT

OF THE

REGISTER OF THE TREASURY.

TREASURY DEPARTMENT,
REGISTER'S OFFICE,
Washington, November 2, 1885.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year ended June 30, 1885:

After the transfer of the tonnage division to the Bureau of Navigation, this Bureau comprised but four divisions:

- (1) Loan Division employed 1 chief and 20 clerks.
- (2) Note and Coupon employed 1 chief and 27 clerks.
- (3) Notes and Fractional Currency, 1 chief and 16 clerks.
- (4) Receipts and Expenditures, 1 chief and 39 clerks.

The following is a

BRIEF SUMMARY

of the work done by them, respectively, during the fiscal year, exhibited in the appended statements, compared with the work of the preceding fiscal year:

LOAN DIVISION.

Year.	Issued.		Canceled.	
	Number of bonds.	Amount.	Number of bonds.	Amount.
1884.....	48,172	\$181,174,208 75	111,831	\$244,840,008 75
1885.....	39,897	146,517,557 62	94,897	228,319,807 62
Decrease.....	8,275	34,656,651 13	16,934	16,520,201 13

This shows a decrease of about 17 per cent. from the numbers and 19 per cent. in the volume of the *issues*, and about 15 per cent. in the numbers and between 6 and 7 per cent. in the value of the cancellations of the preceding fiscal year.

It is noteworthy that notwithstanding this general diminution there was an *increase* of \$14,172,500 in the issue of 4 and 4½ per cent. Bonds, due to their absorption by various institutions for permanent investment.

Where the registered Bonds are held appears from the following consolidated statement of amount of Registered Bonds of the United States, amounting to \$1,071,467,262, as follows:

Loan.	Foreign.	United States national banks.	Domestic.
3 per cent	\$34, 150 00	\$147, 576, 150 00	\$46, 580, 200 00
4 per cent	8, 131, 250 00	124, 742, 650 00	480, 739, 750 00
4½ per cent	3, 762, 500 00	51, 402, 250 00	143, 874, 850 00
Pacific Railroad			64, 623, 512 00
Total	11, 927, 900 00	323, 721, 050 00	735, 818, 312 00

Of the \$735,818,312, under the heading of "Domestic,"

Insurance Companies hold	\$147, 811, 600
And Trust Institutions hold	97, 574, 100
	<u>245, 385, 700</u>

It also appears that of the entire \$1,071,467,262 only \$11,927,900, or little over 1 per cent., is held abroad.

BLANK BONDS in the BOND VAULT, CLASS THREE.

1884. United States Coupons	\$1, 091, 200
United States Registered	536, 771, 300
District of Columbia	3, 034, 500
Total	<u>540, 897, 000</u>
Received during the fiscal year	<u>82, 100, 000</u>
Total in vault	<u>622, 997, 000</u>
Issued during the year	<u>146, 479, 100</u>
1885. June 30, in vault	<u>476, 517, 900</u>
1884. June 30, in vault	<u>540, 897, 000</u>
Decrease of blank bonds	<u>64, 379, 100</u>

THE NOTE AND COUPON DIVISION

arranges, counts, examines, and registers all Treasury notes, bonds, coupons, and interest checks redeemed.

Its work during the fiscal year compares with the preceding year thus:

Year.	Work.	Number.	Amount.
1885	Treasury notes, &c	4, 881	\$38, 752, 090 00
1884	do	3, 854	28, 014, 800 00
	Increase	<u>1, 027</u>	<u>10, 737, 290 00</u>
1885	Interest checks	370, 753	58, 951, 928 29
1884	do	370, 152	61, 668, 902 80
	Increase in number	<u>601</u>	<u>2, 716, 974 51</u>
	Decrease in amount		
1885	Redeemed United States bonds	432, 049	
	Attached coupons	20, 121, 636	
	Total	<u>20, 553, 685</u>	<u>239, 921, 000</u>
1884	Redeemed United States bonds	72, 383	
	Attached coupons	3, 216, 379	
	Total	<u>3, 288, 762</u>	<u>49, 648, 950</u>
	Increase	<u>17, 264, 923</u>	<u>190, 272, 050</u>
1885	Detached coupons redeemed, arranged, and registered	6, 350, 490	
1884	do	7, 443, 805	
	Decrease	<u>1, 093, 315</u>	

THE NOTE AND CURRENCY DIVISION

examines, counts, records, cancels, and destroys the redeemed United States notes, gold certificates, silver certificates, demand notes, refunding certificates, and fractional currency.

Its work in the fiscal year of 1885 amounted to 25,483,099 pieces; value, \$126,833,479.13.

In 1884 there were 22,086,062 pieces; value, \$130,738,739.

Showing in the work of the past year an increase of 3,497,037 pieces and a decreased value \$3,905,259.87.

Out of this, 109,674 pieces of fractional currency, worth \$19,375, were redeemed during the year.

4.—THE RECEIPTS AND EXPENDITURES DIVISION

has to register all warrants for expenditures and repayments on account of—

Civil,
Diplomatic,
Public debt,
Customs,
Internal revenue,
Interior Department (Pensions and Indians),
War,
Navy,
Interior civil,
Diplomatic,
Judiciary,
Quarterly salaries, and
Treasury expenditures and receipts;

to register drafts, pass requisitions, and furnish certificates to auditing officers.

Its work for the fiscal year ended June 30 was—

	Expenditure warrants.	Receipts warrants.
Fiscal year ended June 30, 1885.....	48,511	19,980
Fiscal year ended June 30, 1884.....	42,478	13,197
Increase.....	6,033	6,783

REQUISITIONS PASSED and ACCOUNTS FURNISHED to AUDITING OFFICERS, and DRAFTS.

Year.	Requisitions registered.	Drafts registered.
1885.....	15,297	52,788
1884.....	15,150	84,811
Increase.....	147	
Decrease.....		32,023

PAGES of JOURNAL ENTRIES.

	Pages.
1885	7,356
1884	6,432
Increase	924

REGISTERED TRANSCRIPTS.

Under sections 886 and 887, Revised Statutes, transcripts of accounts are required in suits, in cases of delinquency of public officers. The labor devolved upon this office is very great, and increases year by year. Over 200 requests for transcripts received from the various accounting officers were answered during this fiscal year. Each transcript involves the copying of from ten to five hundred pages. The report in relation to the French and American Claims Commission had 1,930 pages, and the Star Route case was equally large.

Appended to the detailed statement of the work thus summarized will be found a statement of the receipts and expenditures of the Government under the standing order of the House of Representatives of December 30, 1791, and section 237 of the Revised Statutes for the fiscal year ending June 30, 1885, and of public expenditure for the entire period of our national history, conforming to the provision of law.

At the beginning of the present fiscal year the number of clerks in this office was made to conform to the provision of appropriations for the current year.

Since then it has been found possible to still further reduce expenses by consolidating the Notes and Currency with the Note and Coupon Division, and dispensing with the services of two division chiefs at \$2,000 each per annum, thus saving \$4,000 per annum; and of—

First-class clerks	5
Second-class clerks	2
Third-class clerks	2
Fourth-class clerks	1
Copypists	11
Total reduction on November 1, 1885	21

Estimates for the fiscal year 1886	\$136,250
Appropriation for fiscal year 1885	162,450

Making a saving in next year's expenses of \$26,200

In accordance with suggestions from this office the Spanish Indemnity Fund was transferred into the Treasury to be disbursed, and the account to be opened and hereafter kept, as other public receipts and expenditures, conformably to law.

To make clear and adequate to the demands of the future, the debtor

and creditor statements of public moneys in this office requires that certain entries should be made regarding the

Naval Pension Fund,

Surplus Revenue Deposits with certain States,

Railway Bond Subsidies and the Amounts for the

Revolutionary War debt, purchase of Texas and sundry other accounts, making \$116,105,081.45,

which have been examined and determined. (Finance Report 1876, p. 18.)

It is respectfully suggested that, under section 248, United States Revised Statutes, ample power has been conferred on the Secretary of the Treasury to authorize and direct the proper entries to be made to correct all errors in public accounts growing out of wrong classification, erroneous entries, and neglect to make them at the proper time, which do not involve any expenditure of money not authorized by law.

Should the long delay and publicity respecting what have been called "unavailables," &c. (see Finance Report of 1871, page 20 *et seq.*), lead the Secretary to hesitate about exercising that authority, it seems probable that upon his calling the attention of Congress to the matter any needful authority to the Secretary and Register would be readily given to reduce to simplicity and accuracy the account-keeping of the Department.

I think it my duty to invite your attention to the following facts, viz: - This Office, the final account and record keeper of the Government, is called upon for statements of the costs of public lands and buildings, accounts of expenditures for which have never been kept in any systematic, condensed, and regular manner.

Titles for the lands and accounts of expenditures for buildings, public grounds and property, are scattered here and there through the Departments and Bureaus, making search therefor and securing accountability of defaulting agents very difficult, if not impracticable, for effective action in the prevention of losses to the Government. For example, the cost of public buildings and grounds belonging to the United States in this District, amounting to some \$88,537,311, would have to be sought for in every Department.

All disbursements of public funds should be under the supervision of the Treasury Department through its disbursing and accounting officers. As a check upon accumulations in any hands of unnecessarily large amounts of funds, I recommend that personal accounts with all disbursing officers of every branch of the service be kept in the Treasury Department, and that frequent and regular settlements be made imperative. Almost every loss hitherto by the Government through its disbursing agents has resulted from the absence of any enforcement of such requirements as above recommended. The irregularities in various important expenditures recently brought to light by the investigations of the First Auditor demonstrate the necessity of increased rigor and promptitude in securing larger responsibility in the disbursement of all public funds.

Conformably to this view, all like funds should follow the same rule for disbursement and accounting recently adopted in the case of the Spanish Indemnity.

This office of late, with much careful research and labor, has been preparing a history of the payments upon awards for

FRENCH SPOILIATIONS,

which is now nearly finished, and will comprise those for 1803, about 75 royal 8vo. pages; for 1819, about 100 royal 8vo. pages; for 1831, about 600 royal 8vo. pages; say, 775 pages.

This and other searches have brought to my attention the imperative necessity of *prompt provision for the preservation of existing files and public records.*

As this is the final office to which financial records in the Treasury Department must gravitate, I have felt it a pressing duty to give the matter special attention.

FILES ROOMS.

Naturally the first step was to ascertain what filing room the bureau controlled.

The following shows this:

I find six spaces, by courtesy called "rooms," in the attic of this building, containing—

	Cubic feet.
Space	32, 884
Deduct for passages	12, 884
Leaves storage capacity	20, 000

In the basement we have three rooms:

	Cubic feet.
Room No. 4 to No. 16, a long fire-proof room with iron shelves and doors to the cases, contains	28, 992
Deduct passages	18, 992
Leaves for storage room, say	10, 000

In this fire-proof room such files are kept as are constantly called for for reference, at the rate, say, of 2,000 per day.

The remainder of the files on this floor are kept in rooms 41 to 45, under the steps of the great west entrance to the building.

	Cubic feet
These two rooms' spaces contain	51, 830
Deduct for passage-ways, say	21, 830
Leaves available	30, 000
Add for upstairs, above shown	20, 000
Makes total storage room belonging to this Bureau	50, 000

Of this 50,000 cubic feet about 10,000 cubic feet consist of nooks and corners under the attic roof and out in the hallway unfit for use. Probably the material now crammed into it, by a judicious disposition of old bulky Customs and Internal-revenue reports, could be condensed to that extent, thus leaving practically 40,000 cubic feet of room for use.

Of this 40,000 cubic feet only 5,000, at the outside, remain available for future use, while into it a stream of files and records are daily pouring of from 100 to 200 cubic feet per month.

The condition in which I find these files is as follows:

Into all this space of 40,000 cubic feet the most precious and the least precious files and papers are jammed and crammed with as much care as possible, but exposed to insects, vermin, dust, disintegration, water, and the casualties of fire. The exposed ends of files, the wooden shelves, and the frames upon which they lie are very combustible, and should they take fire would burn with a fury hard to subdue, generating heated air and gases likely to destroy the building.

To remedy this state of things and preserve from destruction existing files and records in these rooms, I recommend that they be placed in suitable sheet-metal cases to keep them free from dust, vermin, and exposure to ignition; that light frames, made of gas-pipe with metallic shelves, be substituted for the wooden shelves, and provision be made of light lock-bars, to be locked across the ends of the file-boxes on the shelves to prevent access for abstraction of the contents of the boxes without the use of keys in charge of the attendants.

The total cost of thus securing the files and records in this office, which are exposed as I have described, should not exceed \$3 per cubic foot. Thus:

	Cubic feet.
For the existing files.....	35,000
For the yet available space.....	5,000
Makes to be thus provided	40,000
40,000 cubic feet, at \$3 per foot.....	\$120,000

This estimate is made upon rates for such work now obtainable in Washington by the hundred cases. With proper study and care in arranging for large cases this ought to be reduced at least to \$80,000.

Beyond the urgent necessity of providing for the care of existing and immediately prospective files and records,

FILE-ROOM SPACE FOR THE NEAR FUTURE

must be provided for this Bureau.

As I have shown, there is not left to exceed 5,000 cubic feet of storage room for files and records; and records are coming to us at the rate of, say, from 100 to 200 cubic feet per month.

More than ten years ago my predecessor called the attention of the Department to the necessity for making early provision for this want.

The wretched and exposed condition in which they now are, shows he was right in so doing.

Observation as to other Bureaus in the Treasury Department and in other Departments of the Government, showing their records in like condition and peril, point to the probability that Congress ere long will provide a Hall of Records for disposing and safe-keeping of these archives.

But this leads me to suggest that, even with such a provision, the Treasury Department, for the convenience and dispatch of business, will require, near at hand, an ample depository for such records as are constantly required for reference.

I am indebted to the Hon. James McGrath, of Missouri, for the following suggestion, viz:

"For such I can think of no more desirable or available space than that from the top of the grass surface in the two interior courts down 10 feet, with a passage all around, next to walls of the building, two rooms 80 by 120 feet floor, with illuminated tile roofs at about the level of the present grass surface, could make perfectly dry, accessible, well-lighted, well-ventilated fire and water proof rooms, and affording nearly 200,000 cubic feet of space for files and communications, or nearly four times the entire room at the disposal of this Bureau. The cost would be quite trifling for such a work."

In closing this report I must say that the system of keeping the public accounts is as perfect as human wisdom has been able to devise, as is evidenced by reference to the accompanying table, on page 708, which shows the entire cash receipts of the Government from March, 1789, to June 30, 1885, amounting to \$21,649,805,641.27, and disbursements of \$21,128,011,615.01 for the same period, leaving the cash balance in hand of the United States Treasurer, as per his report of June 30, 1885, of \$521,794,026.26, without the difference of one cent.

In keeping of these vast accounts, especially during the period from 1861 to 1880, extraordinary labors were devolved upon the Treasury. Some irregular classifications of accounts occurred, to which the honorable Secretary of the Treasury called the attention of Congress in his Finance Report of 1871, page 20, and in subsequent reports. These irregularities were carefully scrutinized by a committee of Congress, and a report made by Senate Committee on Finance, Forty-fourth Congress, first session, on the subject, recommending appropriate legislation. It is earnestly hoped that this subject may receive prompt attention.

Justice to my able and indefatigable assistant, Mr. Ros. A. Fish, requires that I should testify to his zeal and diligence in the discharge of his duties. Nor can I omit to speak of the zeal displayed by the chiefs and many of the clerks in all the divisions of this Bureau.

I have not yet completed a system of personal reports which will enable me to conform to the requirements of law grading the clerical force in this Bureau according to the zeal, capacity, and fidelity they display in the discharge of their duties.

Very respectfully, your obedient servant,

W. S. ROSECRANS,

Hon. DANIEL MANNING,

Secretary of the Treasury.

Register.

STATEMENTS.

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*(As required by the standing order of the House of Representatives, of December 30. 1791 and section 237 of the Revised Statutes.)

LOAN DIVISION.

Total number of coupon and registered bonds issued	39,926
Total number of coupon and registered bonds canceled	94,897

AMOUNT ISSUED.

Direct issue (coupon)	\$22,050 00
Direct issue (registered)	64,850 00
Registered bonds issued in exchange for coupon bonds	14,385,500 00
Registered and coupon bonds issued upon transfers (including Spanish indemnity)	132,042,157 62
Total	146,517,557 62

AMOUNT CANCELED.

Actual redemption of coupon and registered bonds	81,689,150 00
Coupon bonds converted into registered	14,388,500 00
Registered bonds transferred	132,042,157 62
Total	228,319,807 62
Amount of canceled coupon bonds (received for exchange and redemption) delivered to note and coupon division	13,446,050 00

A synopsis of the vault account shows that the amount of blank bonds on hand of the different loans July 1, 1884, was:

Coupon bonds	\$1,091,200 00
Registered bonds	536,771,300 00
District of Columbia bonds	3,034,500 00
Received during the year:	
From the Secretary of the Treasury	80,300,000 00
From Commissioners District of Columbia	1,800,000 00
	622,997,000 00

Accounted for as follows:

United States coupon bonds, original issue	\$18,300 00
United States coupon bonds issued in exchange	1,200 00
United States registered bonds issued (exclusive of Spanish indemnity)	144,390,850 00
District of Columbia coupon bonds issued	3,750 00
District of Columbia registered bonds issued	2,065,000 00
On hand June 30, 1885:	
United States coupon bonds	1,071,700 00
United States registered bonds	472,680,450 00
District of Columbia bonds	2,765,750 00
	622,977,000 00

The issues show a decrease of 8,275 bonds and \$34,656,651.13 in amount as compared with the previous year.

While the registered portion of the 4 and 4½ per cent. loans has been increased \$14,172,500 during the year by the conversion of coupon bonds, the number of interest checks has materially decreased, owing to the fact that a majority of the small ledger accounts are being absorbed by trust and savings institutions for permanent investment. The dividends of interest declared during the year have called for 246,244 Treasury checks in payment, being, for reasons above assigned, 26,300 less than for last year.

The work of the division is now chiefly confined to the current stock transactions, consisting of the daily issue of bonds received for transfer, journal and ledger entries, and the preparation of quarterly dividends of interest. In the adoption from time to time of methods that have proved

most practical in the performance of these duties, it is believed that the business requirements have been as nearly perfected as possible. During the rapid refunding of our bonds there was quite an accumulation of "back work" on the "old loans." This has been mostly brought up and the records put in proper shape. A revision and recopying of old numerical registers and indexes is now in progress, and will make a ready and reliable reference when completed.

STATEMENT showing the NUMBER and AMOUNT of UNITED STATES BONDS ISSUED during the fiscal year ended June 30, 1885.

Loans.	Direct issue, amount.	Exchanges, amount.	Transfers, amount.	Bonds issued.	Total amount issued.
3 percents of 1882.....R.			\$26, 278, 550 00	6, 251	\$26, 278, 550 00
4 per cent. consols, 1907...{C.	\$18, 300		1, 200 00	153	19, 500 00
.....R.	39, 850	\$11, 110, 900	72, 423, 200 00	22, 314	83, 573, 950 00
4½ per cent. funded, 1891...R.		3, 061, 600	28, 799, 750 00	9, 758	31, 861, 350 00
Pacific railroads.....R.			2, 677, 000 00	674	2, 677, 000 00
5 per cent. funded District Columbia.....R.		28, 000	25, 000 00	53	53, 000 00
3.65 per cent. funded District Columbia.....{C.	3, 750			39	3, 750 00
.....R.	25, 000	188, 000	1, 799, 000 00	668	2, 012, 000 00
Spanish indemnity.....R.			38, 457 62	16	38, 457 62
Total.....	86, 900	14, 388, 500	132, 042, 157 62	39, 926	146, 517, 557 62

STATEMENT showing the NUMBER and AMOUNT of UNITED STATES BONDS CANCELED during the fiscal year ended June 30, 1885.

Loans.	Redemptions, amount.	Exchanges, amount.	Transfers, amount.	Total No. bonds.	Total amount canceled.
3 per cents of 1882.....R.	\$80, 978, 800		\$26, 278, 550 00	26, 941	\$107, 257, 350 00
4 per cent. consols of 1907...{C.		\$11, 110, 900		25, 093	11, 110, 900 00
.....R.			72, 424, 400 00	27, 664	72, 424, 400 00
4½ per cent. funded of 1891...{C.		3, 061, 600		3, 546	3, 061, 600 00
.....R.			28, 799, 750 00	8, 697	28, 799, 750 00
Pacific railroads.....R.			2, 677, 000 00	636	2, 677, 000 00
July and August, 1861, 3½ per cent.....R.	49, 650			57	49, 650 00
March 3, 1863, 3½ per cent.....R.	24, 600			33	24, 600 00
5 per cent. funded, 3½ per cent R.	355, 800			284	355, 800 00
5 per cent. funded, District of Columbia.....{C.	6, 100	28, 000		35	34, 100 00
.....R.			25, 000 00	25	25, 000 00
3.65 per cent. funded, District of Columbia.....{C.	23, 700	188, 000		498	211, 700 00
.....R.			1, 799, 000 00	678	1, 799, 000 00
Spanish indemnity.....R.			38, 457 62	16	38, 457 62
1861—February 8, 6 per cent.....C.	1, 000			1	1, 000 00
.....R.					
1861—July and August, 6 per cent.....C.	48, 650			91	48, 650 00
.....R.	4, 550			6	4, 550 00
1863—March 3, 6 per cent.....C.	8, 900			15	8, 900 00
.....R.	23, 000			5	23, 000 00
1881—Funded, 5 per cent.....R.	36, 400			90	36, 400 00
.....R.	61, 700			22	61, 700 00
1862—February 25, 6 per cent.....C.	19, 550			50	19, 550 00
.....R.					
1864—June 30, 6 per cent.....C.	850			9	850 00
.....R.					
1864—10.40's, 5 per cent.....C.	51, 350			75	51, 350 00
.....R.	29, 500			15	29, 500 00
1865—March 3, 6 per cent.....C.	22, 900			32	22, 900 00
.....R.					
1865—Consols, 6 per cent.....C.	48, 950			84	48, 950 00
.....R.	1, 200			4	1, 200 00
1867—Consols, 6 per cent.....C.	75, 350			160	75, 350 00
.....R.	5, 500			2	5, 500 00
1868—Consols, 6 per cent.....C.	7, 350			23	7, 350 00
.....R.	1, 000			1	1, 000 00
Oregon war debt.....C.	2, 800			9	2, 800 00
Total.....	81, 889, 150	14, 388, 500	132, 042, 157 62	94, 897	228, 319, 807 62

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.....	98	\$2,750 00
<i>Three years 6 per cent. compound-interest notes.</i>		
March 3, 1863, and June 30, 1864.....	286	6,820 00
<i>Three years 7$\frac{1}{2}$ per cent. Treasury notes.</i>		
July 17, 1861.....	1	50 00
June 30, 1864, and March 3, 1865.....	29	2,150 00
	30	2,200 00
<i>Gold certificates.</i>		
March 3, 1863.....	219	583,120 00
<i>Currency certificates of deposits.</i>		
June 8, 1872.....	4,246	38 155,000 00
<i>Interest checks.</i>		
July 17 and August 5, 1861 (6 per cent.). Final dividend.....	3	97 50
Continued at 3 $\frac{1}{2}$ per cent.....	14	800 60
March 3, 1863 (6 per cent.). Final dividend.....	2	31 50
Continued at 3 $\frac{1}{2}$ per cent.....	19	1,411 35
Funded loan of 1881 (5 per cent.). Final dividend.....	28	5,146 87
Continued at 3 $\frac{1}{2}$ per cent.....	7	1,646 53
Loan of 1892 (3 per cent.).....	93	6,982 09
Funded loan of 1891 (4 $\frac{1}{2}$ per cent.).....	36,586	11,483,597 71
Consols of 1907 (4 per cent.).....	71,245	13,104,451 76
District of Columbia (3.65 per cent.).....	256,820	27,900,454 80
Funded.....	1,575	605,656 50
Pacific railroads.....	138	32,555 00
	4,223	5,809,096 08
Total.....	370,753	58,951,928 29

REDEEMED COUPONS DETACHED from BONDS and NOTES.

Arranged numerically.....	1,853,377
Registered.....	2,537,182
Examined.....	1,959,931

REDEEMED UNITED STATES BONDS with COUPONS ATTACHED, EXAMINED, REGISTERED and SCHEDULED.

Loan.	Number of bonds.	Amount of bonds.	Number of coupons attached.
July 17 and August 5, 1861.....	6,647	\$4,359,250	22,696
February 25, 1862.....	979	272,550	14,032
March 3, 1863.....	29,371	21,275,850	38,372
March 3, 1864 (10-40).....	4,796	3,108,650	216,711
June 30, 1864.....	841	374,600	14,839
March 3, 1865, first series, May and November.....	103	100,150	3,241
March 3, 1865, second series, consols, 1865.....	219	208,150	6,772
March 3, 1865, third series, consols, 1867.....	121,519	57,542,050	2,114,028
March 3, 1865, fourth series, consols, 1868.....	45,914	20,851,150	812,361
Funded loan of 1881.....	40,601	37,760,800	187,186
Funded loan of 1891.....	35,893	30,680,400	1,416,546
Consols of 1907.....	144,474	63,097,250	15,213,138
District of Columbia.....	692	290,650	61,714
Total.....	432,049	239,921,000	20,121,636

NOTE AND FRACTIONAL CURRENCY DIVISION.

STATEMENT showing the NUMBER of NOTES and AMOUNT of UNITED STATES NOTES, SILVER CERTIFICATES, GOLD COIN CERTIFICATES, DEMAND NOTES, 4 PER CENT. REFUNDING CERTIFICATES, and FRACTIONAL CURRENCY EXAMINED, COUNTED, CANCELED, and DESTROYED for the year ending June 30, 1885.

	Number.	Amount.
United States notes, new issue.....	70, 853	\$742, 196 00
United States notes, series 1869.....	777, 875	10, 900, 383 00
United States notes, series 1874.....	79, 473	2, 707, 902 00
United States notes, series 1875.....	1, 134, 929	10, 800, 113 00
United States notes, series 1878.....	1, 732, 645	18, 598, 106 00
United States notes, series 1880.....	20, 178, 912	40, 472, 449 00
United States demand notes.....	54	455 00
United States silver certificates, series 1875, Washington.....	63, 118	1, 492, 460 00
United States silver certificates, series 1880, Washington.....	1, 244, 990	18, 057, 980 00
United States silver certificates, series 1878, New York.....	12, 625	310, 910 00
United States silver certificates, series 1880, New York.....	85, 935	1, 564, 200 00
United States silver certificates, series 1878, San Francisco.....	872	62, 180 00
United States gold certificates, series 1882, issued at Washington.....	8, 684	531, 840 00
United States gold certificates, series 1882, issued at New York.....	109, 348	20, 492, 840 00
United States 4 per cent. refunding certificates.....	6, 895	68, 950 00
United States fractional currency.....	75, 891	30, 515 13
Total.....	25, 583, 099	126, 833, 479 13

DIVISION OF RECEIPTS AND EXPENDITURES.

ACCOUNTS RECEIVED.

From the First and Fifth Auditors of the Treasury and the Commissioner of the General Land Office, and entered on the registers and personal account books and placed on file in this office.....	34, 065
Accounts copied for warrants.....	21, 498

EXPENDITURES.

WARRANTS REGISTERED, JOURNALIZED, AND POSTED IN PERSONAL AND APPROPRIATION LEDGERS.

Customs.....	4, 033
Diplomatic.....	5, 397
Internal revenue.....	5, 772
Interior civil.....	3, 806
Judiciary.....	4, 746
Public debt.....	63
Quarterly salaries.....	2, 041
Treasury.....	4, 408
	30, 266

WARRANTS REGISTERED AND POSTED IN APPROPRIATION LEDGERS.

Interior (Pensions and Indians).....	8, 836
Navy.....	4, 484
War.....	4, 925
	18, 245
	48, 511

REPORT ON THE FINANCES.

RECEIPTS.

*COVERING WARRANTS REGISTERED, JOURNALIZED, AND
POSTED ON ACCOUNT OF RECEIPTS FROM—*

Customs	1,568	
Lands	1,258	
Internal revenue	1,251	
Miscellaneous	10,818	
	<hr/>	14,895
Repayments to customs, diplomatic, internal revenue, interior civil, judiciary, public debt, quarterly salaries, and treasury appropria- tions	2,636	
Repayments to Interior (Pensions and Indians), Navy, and War ap- propriations	2,359	
	<hr/>	4,995
		<hr/>
		19,890
		<hr/>
		<hr/>

RECAPITULATION OF WARRANTS.

Expenditures	48,511
Receipts	14,895
Repayments	4,995
	<hr/>
Total	68,401
	<hr/>
	<hr/>
Journal pages required for entry of accounts and warrants	7,356
Requisitions passed and certificates furnished to auditing offices	15,297
Drafts registered	52,788

*STATEMENT of the RECEIPTS of the UNITED STATES for the fiscal year ending
June 30, 1885.*

FROM CUSTOMS.

J. W. Wakefield, late collector, Bath, Me.....	\$37, 580 87
F. B. Torry, collector, Bath, Me.....	22, 412 26
A. A. Burleigh, late collector, Aroostook, Me.....	13, 491 54
J. P. Denworth, collector, Aroostook, Me.....	1, 552 18
D. F. Davis, collector, Bangor, Me.....	50, 534 50
J. D. Hopkins, collector, Frenchman's Bay, Me.....	64 72
J. M. Boardman, collector, Belfast, Me.....	1, 597 59
N. B. Nutt, collector, Passamaquoddy, Me.....	33, 433 18
W. H. Sargent, collector, Castine, Me.....	204 33
George B. Sawyer, collector, Wiscasset, Me.....	28 62
F. N. Dow, collector, Portland, Me.....	636, 488 02
George Bliss, late collector, Walldoborough, Me.....	721 26
E. Sprague, collector, Walldoborough, Me.....	210 85
J. L. Pierce, collector, Machias, Me.....	166 86
F. W. Guptill, collector, Saco, Me.....	2 64
A. F. Thomas, collector, Portsmouth, N. H.....	1, 013 58
W. Wells, collector, Vermont, Vt.....	663, 905 96
A. J. Biers, late collector, New Haven, Conn.....	307, 017 79
J. C. Bixbee, collector, New Haven, Conn.....	2, 326 61
J. A. Tibbetts, collector, New London, Conn.....	18, 015 06
J. S. Hanover, collector, Fairfield, Conn.....	1, 423 32
H. M. Trumbull, collector, Stonington, Conn.....	664 08
A. Putnam, collector, Middletown, Conn.....	70, 161 39
J. Brady, collector, Fall River, Mass.....	10, 952 80
R. Worthington, collector, Boston, Mass.....	19, 610, 356 99
F. B. Goss, collector, Barnstable, Mass.....	251 47
F. J. Babson, collector, Gloucester, Mass.....	2, 776 07
F. A. Osgood, collector, Marblehead, Mass.....	736 24
S. H. Doten, collector, Plymouth, Mass.....	18, 895 04
W. H. Huse, collector, Newburyport, Mass.....	2, 137 76
C. H. Odell, collector, Salem, Mass.....	16, 800 00
C. B. Marchant, collector, Edgartown, Mass.....	192 19
J. A. P. Allen, collector, New Bedford, Mass.....	48, 801 97
C. Harris, collector, Providence, R. I.....	199, 257 71
J. H. Cozzens, collector, Newport, R. I.....	1, 231 14
W. H. Robertson, collector, New York, N. Y.....	125, 493, 472 06
J. A. Luby, collector, Albany, N. Y.....	107, 800 05
C. A. Gould, late collector, Buffalo, N. Y.....	837, 570 97
A. D. Bissell, collector, Buffalo, N. Y.....	38, 000 00
G. W. Warren, collector, Cape Vincent, N. Y.....	36, 609 32
C. E. Norris, collector, Genesee, N. Y.....	291, 500 40
P. P. Kidder, collector, Dunkirk, N. Y.....	8 01
B. Flagler, collector, Niagara, N. Y.....	311, 945 67
J. J. Lamoree, collector, Oswego, N. Y.....	677, 843 90
S. Moffett, collector, Champlain, N. Y.....	237, 936 26
W. H. Daniels, collector, Oswegatchie, N. Y.....	237, 861 01
W. A. Baldwin, collector, Newark, N. J.....	2, 942 19
J. Price, collector, Great Egg Harbor, N. J.....	226 92
M. A. Edgar, collector, Perth Amboy, N. J.....	52, 651 87
J. F. Hartmanft, collector, Philadelphia, Pa.....	12, 429, 625 67
J. F. Dravo, collector, Pittsburgh, Pa.....	248, 517 54
F. C. Stafford, collector, Erie, Pa.....	4, 003 10
L. Thompson, late collector, Delaware, Del.....	2, 570 87
H. T. Pickels, collector, Delaware, Del.....	17, 771 85
E. H. Webster, collector, Baltimore, Md.....	2, 023, 746 50
J. H. Wilson, late collector, Georgetown, D. C.....	19, 661 63
R. L. Copley, collector, Georgetown, D. C.....	547 70
B. C. Cook, late collector, Richmond, Va.....	1, 504 82
O. H. Russell, collector, Richmond, Va.....	3, 165 54
G. E. Bowden, late collector, Norfolk, Va.....	22, 874 63
W. R. Mayo, collector, Norfolk, Va.....	55 47
J. H. Gray, collector, Alexandria, Va.....	225 35
H. De B. Clay, collector, Yorktown, Va.....	10, 678 23
Carried forward.....	164, 886, 724 12

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CUSTOMS—Continued.

Brought forward.....	\$164,886,724 12
J. D. Bowie, collector, Petersburg, Va.....	2 25
E. J. Pennypacker, collector, Wilmington, N. C.....	24,952 93
T. A. Henry, collector, Pamlico, N. C.....	2,341 61
A. C. Davis, collector, Beaufort, N. C.....	46 72
T. B. Johnston, collector, Charleston, S. C.....	37,620 88
H. F. Heriot, collector, Georgetown, S. C.....	21 15
George Holmes, collector, Beaufort, S. C.....	8,902 88
T. F. Johnson, collector, Savannah, Ga.....	46,392 98
H. P. Farrow, collector, Brunswick, Ga.....	6,545 18
W. A. Pledger, collector, Atlanta, Ga.....	244 68
J. W. Howell, collector, Fernandina, Fla.....	1,909 78
F. E. Witsell, collector, Saint Augustine, Fla.....	55 23
R. Alvarez, acting collector, Key West, Fla.....	98,474 65
D. Eagan, collector, Key West, Fla.....	344,975 99
H. Potter, jr., late collector, Pensacola, Fla.....	749 19
J. M. Tarble, collector, Pensacola, Fla.....	17,359 32
E. Higgins, collector, Saint John's, Fla.....	524 18
S. M. Sawyer, collector, Apalachicola, Fla.....	2,878 97
J. Hirst, collector, Saint Mark's, Fla.....	29 36
J. M. Burke, collector, Mobile, Ala.....	11,067 73
W. G. Henderson, collector, Pearl River, Miss.....	2,016 79
J. R. Jolley, collector, Teche, La.....	101 65
A. S. Badger, collector, New Orleans, La.....	1,512,167 56
A. G. Malloy, collector, Galveston, Tex.....	146,759 26
J. O. Luby, collector, Brazos, Tex.....	19,475 59
N. Plato, late collector, Corpus Christi, Tex.....	2,042 04
T. W. Mitchell, special deputy collector, Corpus Christi, Tex.....	56 13
J. W. Clarke, late collector, Corpus Christi, Tex.....	15,426 14
L. H. Jerome, collector, Corpus Christi, Tex.....	13,807 34
F. A. Vaughan, collector, Saluria, Tex.....	38,227 02
A. Tibbetts, late collector, Paso del Norte, Tex.....	819 87
W. A. Sayler, collector, Paso del Norte, Tex.....	43,177 03
J. T. Cassels, collector, Memphis, Tenn.....	7,365 22
J. M. Kercheval, collector, Nashville, Tenn.....	3,210 05
J. K. Faulkner, collector, Louisville, Ky.....	106,503 12
J. W. Cobb, collector, Paducab, Ky.....	262 40
J. R. Leonard, late collector, Indianapolis, Ind.....	61,201 96
A. M. Kuhn, collector, Indianapolis, Ind.....	5,516 41
J. C. Jewell, collector, Evansville, Ind.....	4,241 86
A. H. Beach, collector, Wheeling, W. Va.....	763 75
D. W. McClung, late collector, Cincinnati, Ohio.....	674,639 21
William Caldwell, collector, Cincinnati, Ohio.....	100,288 64
C. Rude, collector, Sandusky, Ohio.....	6,201 75
J. B. Battelle, collector, Miami, Ohio.....	13,693 59
G. W. Howe, collector, Cuyahoga, Ohio.....	243,956 62
W. Livingstone, jr., collector, Detroit, Mich.....	288,661 27
C. Y. Osburn, collector, Superior, Mich.....	7,268 05
D. McLaughlin, collector, Michigan, Mich.....	341 72
W. Hartsuff, collector, Huron, Mich.....	67,167 42
J. Spalding, collector, Chicago, Ill.....	4,150,204 98
C. M. Whitney, collector, Saint Louis, Mo.....	1,049,794 93
R. C. Crowell, collector, Kansas City, Mo.....	47,205 12
J. Hunter, collector, Saint Joseph, Mo.....	14,132 62
J. Bookwalter, collector, Minnesota, Minn.....	67,156 41
V. Smith, collector, Duluth, Minn.....	2,928 98
A. W. Hall, collector, Milwaukee, Wis.....	184,940 56
J. Campbell, collector, Omaha, Nebr.....	9,125 23
R. Armstrong, collector, Dubuque, Iowa.....	1,266 11
George Frazee, collector, Burlington, Iowa.....	1 28
J. C. Montgomery, collector, Denver, Colo.....	39,649 83
W. H. Hunt, collector, Montana and Idaho.....	44 96
E. H. Brown, collector, Sitka, Alaska.....	298 09
F. N. Shurtliff, collector, Willamette, Oreg.....	77,945 06
J. D. Merryman, collector, Oregon City, Oreg.....	52,717 34
C. Van Clefe, collector, Yaquina, Oreg.....	83,711 84
C. B. Watson, collector, Southern, Oreg.....	40 65
A. W. Bash, collector, Puget Sound, Wash.....	19,380 40
J. R. Brierly, collector, Wilmington, Cal.....	45,734 60
W. H. Pratt, collector, Humboldt, Cal.....	395 29
W. H. Sears, collector, San Francisco, Cal.....	6,642,849 03
G. A. Johnson, collector, San Diego, Cal.....	5,256 88
	<hr/>
	\$181,471,939 34

FROM SALES OF PUBLIC LANDS.

Commissioner of General Land Office.....	766 25
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....	29,786 64
L. G. Wilcox, receiver of public moneys, Detroit, Mich.....	3,220 08
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.....	5,049 51
F. J. Burton, late receiver of public moneys, East Saginaw, Mich.....	80 52
G. B. Brooks, receiver of public moneys, East Saginaw, Mich.....	1,678 75
F. Nason, late receiver of public moneys, Falls Saint Croix, Wis.....	1,043 24

Carried forward.....

41,624 99 181,471,939 34

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward.....	\$41,624 99	\$181,471,939 34
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis.....	160 45	
E. B. Sanders, receiver of public moneys, Wausau, Wis.....	30,705 02	
C. G. Bell, receiver of public moneys, Bayfield, Wis.....	11,421 16	
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	16,251 76	
J. Ulrich, receiver of public moneys, La Crosse, Wis.....	3,134 09	
J. H. Jones, receiver of public moneys, Menasha, Wis.....	23,759 81	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.....	16,352 53	
H. W. Stone, receiver of public moneys, Benson, Minn.....	9,949 54	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn.....	127,036 96	
J. Lind, receiver of public moneys, Tracey, Minn.....	4,280 38	
P. C. Sletton, late receiver of public moneys, Crookston, Minn.....	3,197 79	
L. K. Aaker, receiver of public moneys, Crookston, Minn.....	67,052 20	
G. B. Folsom, late receiver of public moneys, Taylor's Falls, Minn.....	439 76	
H. H. Stalberg, receiver of public moneys, Taylor's Falls, Minn.....	2,070 11	
W. B. Herriot, late receiver of public moneys, Redwood Falls, Minn.....	991 91	
A. Railson, receiver of public moneys, Redwood Falls, Minn.....	2,110 19	
J. H. Allen, late receiver of public moneys, Fergus Falls, Minn.....	2,312 57	
J. Austen, receiver of public moneys, Fergus Falls, Minn.....	10,880 45	
C. H. Smith, receiver of public moneys, Worthington, Minn.....	6,537 04	
H. H. Griffiths, receiver of public moneys, Des Moines, Iowa.....	2,654 90	
J. T. Fagan, late receiver of public moneys, Little Rock, Ark.....	732 78	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark.....	9,854 18	
Z. L. Wise, receiver of public moneys, Dardanelle, Ark.....	3,653 44	
A. C. Phillips, receiver of public moneys, Harrison, Ark.....	17,385 94	
D. C. Tuttle, late receiver of public moneys, Camden, Ark.....	850 00	
A. A. Tufts, receiver of public moneys, Camden, Ark.....	2,285 00	
J. Dunmarr, receiver of public moneys, Springfield, Mo.....	22,813 52	
George H. Crumb, receiver of public moneys, Ironton, Mo.....	12,629 23	
P. H. McNulty, receiver of public moneys, Booneville, Mo.....	5,170 96	
H. A. Wilson, late receiver of public moneys, Montgomery, Ala.....	9,205 41	
P. J. Strobach, late receiver of public moneys, Montgomery, Ala.....	17 00	
A. A. Mabson, receiver of public moneys, Montgomery, Ala.....	32,606 47	
W. H. Tancre, receiver of public moneys, Huntsville, Ala.....	3,370 23	
J. Varnum, late receiver of public moneys, Gainesville, Fla.....	97 62	
F. J. Rollins, receiver of public moneys, Gainesville, Fla.....	180,126 64	
J. T. Hull, receiver of public moneys, Jackson, Miss.....	17,761 90	
T. C. Hunt, late receiver of public moneys, Natchitoches, La.....	3,328 54	
A. E. Lemee, receiver of public moneys, Natchitoches, La.....	2,144 86	
M. Marks, receiver of public moneys, New Orleans, La.....	65,808 46	
C. W. Morrison, late receiver of public moneys, Munroe, La.....	500 00	
C. E. Chandler, receiver of public moneys, Oberlin, Kans.....	115,024 73	
R. R. Hays, receiver of public moneys, Kirwin, Kans.....	84,505 68	
T. Wrong, receiver of public moneys, Concordia, Kans.....	16,440 05	
W. H. Pilkenton, receiver of public moneys, Wa Keeny, Kans.....	33,195 36	
H. Booth receiver of public moneys, Larned, Kans.....	62,321 58	
H. S. Cunningham, receiver of public moneys, Salina, Kans.....	22,393 17	
J. L. Dyer, receiver of public moneys, Wichita, Kans.....	6,920 42	
A. J. Hoisington, receiver of public moneys, Garden City, Kans.....	39,162 18	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans.....	1,526 81	
E. S. Nichols, late receiver of public moneys, Independence, Kans.....	164 15	
H. M. Waters, receiver of public moneys, Independence, Kans.....	797 28	
J. Stout, late receiver of public moneys, Boise City, Idaho.....	192 34	
M. Krebs, receiver of public moneys, Boise City, Idaho.....	19,941 43	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho.....	25,978 14	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.....	25,537 75	
J. S. Waters, receiver of public moneys, Hailey, Idaho.....	21,305 34	
S. Parker, receiver of public moneys, Niobrara, Nebr.....	126,514 05	
H. D. Root, receiver of public moneys, Lincoln, Nebr.....	5,446 16	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr.....	72,978 60	
J. W. Tucker, receiver of public moneys, Valentine, Nebr.....	69,574 49	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.....	30,579 50	
W. Anyan, receiver of public moneys, Grand Island, Nebr.....	85,247 60	
C. T. Babcock, receiver of public moneys, McCook, Nebr.....	116,189 20	
J. D. Seaman, receiver of public moneys, North Platte, Nebr.....	71,743 30	
S. R. Jameson, late receiver of public moneys, Brownsville, Nebr.....	392 04	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.....	1,584 16	
E. A. Allen, receiver of public moneys, Omaha, Nebr.....	505 00	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak.....	115,601 34	
W. J. Anderson, receiver of public moneys, Grand Forks, Dak.....	257,938 46	
E. P. Champlin, receiver of public moneys, Deadwood, Dak.....	45,574 48	
J. G. Chandler, receiver of public moneys, Yankton, Dak.....	115,633 79	
H. Barber, jr., late receiver of public moneys, Mitchell, Dak.....	212,822 73	
T. F. Singiser, receiver of public moneys, Mitchell, Dak.....	43,220 28	
R. Lowry, receiver of public moneys, Huron, Dak.....	564,212 00	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Dak.....	262,020 49	
W. H. Francis, late receiver of public moneys, Bismarck, Dak.....	1,400 36	
N. Gilmour, receiver of public moneys, Bismarck, Dak.....	14,520 16	
E. C. Geary, receiver of public moneys, Fargo, Dak.....	121,900 00	
L. D. F. Poore, late receiver of public moneys, Watertown, Dak.....	841 50	
H. R. Peaso, late receiver of public moneys, Watertown, Dak.....	225,873 50	
W. S. Hickox, receiver of public moneys, Durango, Colo.....	16,806 25	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo.....	4,110 53	

Carried forward..... 3,831,971 75 181,471,939 34

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SALES OF PUBLIC LANDS—Continued.

Brought forward	\$3,831,971 75	\$181,471,939 34
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	15,879 33	
C. D. Peck, receiver of public moneys, Lake City, Colo.....	8,735 02	
C. B. Hickman, late receiver of public moneys, Lake City, Colo.....	369 88	
F. J. Leonard, receiver of public moneys, Gunnison, Colo.....	3,486 00	
W. C. Willets, receiver of public moneys, Denver, Colo.....	97,106 36	
S. T. Thompson, late receiver of public moneys, Denver, Colo.....	2 13	
E. W. Henderson, receiver of public moneys, Central City, Colo.....	16,111 67	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.....	84,205 25	
E. L. Salisbury, receiver of public moneys, Leadville, Colo.....	39,854 96	
M. M. Bane, receiver of public moneys, Salt Lake City, Utah.....	35,304 54	
Z. T. Burton, receiver of public moneys, Helena, Mont.....	115,923 06	
J. T. Carlin, receiver of public moneys, Bozeman, Mont.....	20,550 83	
C. H. Gould, receiver of public moneys, Miles City, Mont.....	13,714 17	
S. W. Sherley, receiver of public moneys, Las Cruces, N. M.....	49,302 23	
W. H. Bailhache, receiver of public moneys, Santa Fe, N. Mex.....	8,815 44	
S. C. Wright, receiver of public moneys, Carson City, Nev.....	1,783 53	
D. L. Gregg, late receiver of public moneys, Carson City, Nev.....	1,000 00	
H. Carpenter, receiver of public moneys, Eureka, Nev.....	1,850 00	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg.....	2,263 21	
J. W. Watts, late receiver of public moneys, Oregon City, Oreg.....	251 63	
J. Knox, receiver of public moneys, Lake View, Oreg.....	22,478 70	
G. B. Curry, receiver of public moneys, Le Grande, Oreg.....	25,742 72	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.....	13,607 82	
C. N. Thornbury, receiver of public moneys, The Dalles, Oreg.....	43,973 32	
R. G. Stuart, late receiver of public moneys, Olympia, Wash.....	40,917 17	
J. R. Hayden, receiver of public moneys, Olympia, Wash.....	108,524 84	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash.....	26,793 57	
J. Braden, receiver of public moneys, Walla Walla, Wash.....	56,955 63	
A. O. Marsh, receiver of public moneys, Vancouver, Wash.....	5,444 44	
J. M. Adams, late receiver of public moneys, Yakima, Wash.....	8,386 60	
L. S. Howlett, receiver of public moneys, Yakima, Wash.....	2,408 05	
B. Cameron, late receiver of public moneys, Tucson, Ariz.....	11,626 40	
D. H. Wallace, receiver of public moneys, Tucson, Ariz.....	19,020 77	
G. Lount, late receiver of public moneys, Prescott, Ariz.....	627 55	
A. W. DeLong, late receiver of public moneys, Prescott, Ariz.....	5,495 34	
C. Thomas, receiver of public moneys, Prescott, Ariz.....	8,180 00	
L. Ruggles, late receiver of public moneys, Florence, Ariz.....	150 00	
E. S. Harlbut, receiver of public moneys, Cheyenne, Wyo.....	266,447 50	
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	68,069 26	
T. Lindsey, receiver of public moneys, Visalia, Cal.....	24,333 34	
H. Z. Osborne, late receiver of public moneys, Bodie, Cal.....	8,992 76	
F. L. Childs, receiver of public moneys, Bodie, Cal.....	12,484 54	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.....	41,295 09	
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	141,786 63	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.....	47,429 72	
A. Dobrowsky, receiver of public moneys, Shasta, Cal.....	50,768 44	
F. G. Ward, receiver of public moneys, Susanville, Cal.....	28,550 70	
A. Miller, late receiver of public moneys, Susanville, Cal.....	682 72	
O. Perrin, receiver of public moneys, Stockton, Cal.....	54,389 89	
C. T. Gardiner, receiver of public moneys, Sacramento, Cal.....	64,822 62	
S. Cooper, receiver of public moneys, Humboldt, Cal.....	148,149 32	
		5,705,986 44

FROM INTERNAL REVENUE.

Commissioner of Internal Revenue	23 62	
Treasurer United States	1 75	
A. Bingham, late collector 1st district, Alabama.....	465 00	
L. H. Mayer, late collector 1st district, Alabama.....	50 00	
J. H. Bingham, acting collector 1st district, Alabama.....	3,511 89	
P. D. Barker, collector 1st district, Alabama.....	68,775 95	
J. T. Rapier, late collector 2d district, Alabama.....	44 10	
H. M. Cooper, late collector district of Arkansas.....	88,743 82	
T. H. Simms, collector district of Arkansas.....	542 11	
C. Hartson, collector 1st district, California.....	2,342,080 55	
A. B. Frost, collector 4th district, California.....	273,565 53	
J. S. Wolfe, collector district of Colorado.....	195,194 89	
J. Selden, collector district of Connecticut.....	414,412 14	
J. McIntyre, late collector district of Delaware.....	98,377 96	
C. M. Leitch, acting collector district of Delaware.....	40,700 51	
B. Watson, collector district of Delaware.....	105,105 97	
D. Eagan, late collector district of Florida.....	53,492 38	
S. C. Thompson, collector district of Florida.....	164,935 32	
W. H. Johnson, late collector district of Georgia.....	226,711 72	
T. C. Crenshaw, collector district of Georgia.....	88,499 00	
J. D. Harvey, collector 1st district, Illinois.....	8,001,784 84	
L. B. Crocker, collector 2d district, Illinois.....	221,880 70	
R. Bowett, collector 4th district, Illinois.....	303,279 17	
A. Knowles, collector 5th district, Illinois.....	13,814,490 75	
J. T. Harper, late collector 8th district, Illinois.....	1,750 00	
J. Wheeler, collector 8th district, Illinois.....	904,303 94	
C. W. Pavey, collector 13th district, Illinois.....	351,204 16	

Carried forward.....

27,263,427 77 187,177,925 78

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$27,263,427 77	\$187,177,925 78
H. McKay, late collector 6th district, Indiana.....	2,518,337 55	
W. D. H. Hunter, collector 6th district, Indiana.....	211,143 45	
W. W. Carter, collector 7th district, Indiana.....	1,117,364 13	
T. M. Kirkpatrick, collector 11th district, Indiana.....	189,487 51	
J. W. Green, collector 2d district, Iowa.....	1,960,445 76	
J. E. Simpson, collector 3d district, Iowa.....	181,883 89	
J. W. Burdette, collector 4th district, Iowa.....	81,372 04	
J. C. Carpenter, late collector 4th district, Kansas.....	168,700 48	
N. T. Acers, collector district of Kansas.....	1,834 50	
E. Farley, late collector 2d district, Kentucky.....	1,717,062 60	
A. Ward, collector 2d district, Kentucky.....	17,187 01	
L. Buckner, collector 5th district, Kentucky.....	7,076,453 25	
J. W. Fennell, collector 6th district, Kentucky.....	3,361,765 03	
A. M. Swope, late collector 7th district, Kentucky.....	4,316 15	
C. H. Stoll, late collector 7th district, Kentucky.....	1,837,271 62	
J. F. Robinson, collector 7th district, Kentucky.....	90,131 30	
W. J. Landrum, collector 8th district, Kentucky.....	764,273 88	
George Drury, late collector, 8th district, Louisiana.....	268,954 86	
H. C. Miner, collector 8th district, Louisiana.....	269,860 03	
F. J. Rollins, late collector district of Maine.....	48,313 01	
C. H. Chase, collector district of Maine.....	4,611 30	
J. H. Sellman, collector district of Maryland.....	2,774,744 95	
R. B. Emery, late collector district of Mississippi.....	525 00	
J. Hill, late collector district of Mississippi.....	47,328 30	
E. O. Sykes, collector district of Mississippi.....	1,000 00	
F. S. Hunt, late collector 2d district, Mississippi.....	2,547 20	
T. P. Fuller, collector district of Montana.....	91,064 75	
C. W. Slack, late collector 3d district, Massachusetts.....	1,380,642 76	
A. Downing, acting collector 3d district, Massachusetts.....	273,889 15	
E. F. Pillsbury, collector 3d district, Massachusetts.....	516,191 11	
E. R. Tinker, collector 10th district, Massachusetts.....	316,730 94	
J. H. Stone, late collector 1st district, Michigan.....	1,315,352 54	
J. B. Malony, collector 1st district, Michigan.....	43,228 88	
C. W. Watkins, late collector 4th district, Michigan.....	169,939 05	
G. N. Davis, collector 4th district, Michigan.....	1,751 91	
W. Bickel, collector 4th district, Minnesota.....	497,801 19	
I. H. Sturgeon, collector 1st district, Missouri.....	5,011,610 72	
D. A. Stewart, late collector 4th district, Missouri.....	282,782 36	
C. Voorhis, collector 4th district, Missouri.....	20,480 01	
P. Doppler, collector 6th district, Missouri.....	962,303 83	
S. W. Fisher, collector district of New Mexico.....	67,354 91	
G. W. Post, collector district of Nebraska.....	1,971,309 62	
F. C. Lord, collector district of Nevada.....	54,228 00	
H. M. Putney, collector district of New Hampshire.....	382,538 16	
W. P. Tatem, late collector 1st district, New Jersey.....	206,377 80	
T. M. Terrill, collector 1st district, New Jersey.....	15,789 93	
C. Barclaw, collector 3d district, New Jersey.....	478,942 77	
R. B. Hathorn, late collector 5th district, New Jersey.....	2,820,120 80	
S. Klotz, collector 5th district, New Jersey.....	140,488 16	
R. C. Ward, collector 1st district, New York.....	2,840,455 10	
M. B. Blake, collector 2d district, New York.....	1,502,773 28	
M. Freidsam, collector 3d district, New York.....	5,057,715 43	
J. M. Bentley, collector 14th district, New York.....	679,724 30	
James S. Smart, collector 15th district, New York.....	829,251 96	
J. Armstrong, collector 21st district, New York.....	853,103 50	
H. S. Pierce, collector 28th district, New York.....	2,058,704 34	
George P. Peck, collector 2d district, North Carolina.....	1,600 00	
I. J. Young, collector 4th district, North Carolina.....	652,646 95	
W. H. Wheeler, late collector 5th district, North Carolina.....	410,535 03	
A. J. Boyd, collector 5th district, North Carolina.....	65,224 02	
T. N. Cooper, late collector 6th district, North Carolina.....	539,985 58	
C. Dowd, collector 6th district, North Carolina.....	18,889 50	
C. B. Montgomery, late collector 1st district, Ohio.....	8,058,186 14	
M. T. Bishop, collector 1st district, Ohio.....	678,962 87	
G. P. Dunham, collector 6th district, Ohio.....	1,283,189 40	
J. F. Kumber, collector 10th district, Ohio.....	691,842 78	
M. Boggs, collector 11th district, Ohio.....	1,057,888 93	
W. S. Sreator, collector 18th district, Ohio.....	793,359 98	
J. C. Cartwright, late collector district of Oregon.....	116,750 76	
J. Whitaker, collector district of Oregon.....	2,495 40	
W. P. Pollock, collector 1st district, Pennsylvania.....	2,892,819 85	
A. J. Kaufman, collector 9th district, Pennsylvania.....	1,334,453 94	
E. H. Chase, late collector 12th district, Pennsylvania.....	421,879 65	
C. B. Staples, collector 12th district, Pennsylvania.....	21,423 19	
J. F. Walther, collector 14th district, Pennsylvania.....	129,984 68	
F. P. Chaso, collector 22d district, Pennsylvania.....	1,609,332 26	
S. M. Jackson, collector 23d district, Pennsylvania.....	974,956 60	
E. H. Rhodes, late collector district of Rhode Island.....	121,263 92	
C. H. Henshaw, collector district of Rhode Island.....	6,323 70	
E. M. Brayton, late collector district of South Carolina.....	91,433 89	
D. F. Bradley, collector district of South Carolina.....	2,314 05	
J. M. Melton, late collector 2d district, Tennessee.....	89,878 70	

Carried forward..... 104,669,631 10 187,177,925 78

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM INTERNAL REVENUE—Continued.

Brought forward.....	\$104,689,631 10	\$187,177,925 78
M. Gregg, collector 2d district, Tennessee.....	8,498 65	
A. M. Hughes, collector 5th district, Tennessee.....	955,329 40	
F. W. Glenn, late collector 1st district, Texas.....	1,800 00	
W. H. Sinclair, late collector 1st district, Texas.....	38,730 97	
S. B. Cooper, collector 1st district, Texas.....	167 44	
W. A. Saylor, late collector 2d district, Texas.....	661 18	
B. C. Ludlow, late collector 3d district, Texas.....	71,571 41	
J. G. Searcy, collector 3d district, Texas.....	2,015 00	
B. Umdenstock, late collector 4th district, Texas.....	9,727 90	
W. Flanagan, collector 4th district, Texas.....	58,740 35	
J. C. Stearns, collector district Vermont.....	31,370 26	
J. D. Brady, late collector 2d district, Virginia.....	963,228 32	
A. Rogers, late collector 2d district, Virginia.....	495,775 55	
A. S. Ellett, collector 2d district, Virginia.....	61,217 00	
J. B. Raulston, late collector 4th district, Virginia.....	680,890 22	
G. M. Helms, collector 4th district, Virginia.....	48,238 77	
W. F. Craig, late collector 6th district, Virginia.....	711,918 86	
H. Sheppard, collector 6th district, Virginia.....	91,925 20	
J. M. Bean, collector 1st district, Wisconsin.....	2,466,741 03	
H. Harnden, collector 2d district, Wisconsin.....	151,412 77	
F. M. Kutchin, collector 3d district, Wisconsin.....	241,678 73	
L. Lottridge, collector 6th district, Wisconsin.....	170,463 02	
James C. Orr, late collector 1st district, West Virginia.....	2,500 00	
J. H. Duval, late collector 1st district, West Virginia.....	329,285 33	
S. P. McCormick, late collector 1st district, West Virginia.....	191,619 26	
J. F. McGraw, collector 1st district, West Virginia.....	23,887 82	
		112,498,725 54

FROM CONSULAR FEES.

C. C. Andrews, consul-general, Rio de Janeiro.....	8,727 11	
L. T. Adams, consul, Geneva.....	913 00	
A. P. Ambrose, vice-consul, Port Louis.....	117 76	
M. Aemney, vice-consul general, Liberia.....	39 86	
C. M. Allen, consul, Bermuda.....	2,098 80	
T. Adamson, consul, Panama.....	1,407 65	
H. C. C. Astwood, consul-general, San Domingo.....	847 66	
D. Atwater, consul, Tahiti.....	727 59	
H. L. Atherton, consul, Pernambuco.....	1,131 77	
C. P. Barnard, consul, Leghorn.....	2,183 28	
J. M. Bailey, consul, Hamburg.....	8,545 11	
H. N. Beach, consul, Puerto Cabello.....	727 45	
S. H. M. Byers, consul, Zurich.....	2,128 79	
F. Belli, vice-consul, Palermo.....	1,167 40	
M. S. Brewer, consul-general, Berlin.....	9,010 79	
S. G. W. Benjiman, consul-general, Persia.....	120 97	
A. Badeau, consul-general, London.....	7,276 73	
G. E. Bullock, consul, Annaberg.....	177 94	
S. P. Bayley, consul, Palermo.....	3,015 69	
H. M. Brent, vice-consul, Callao.....	309 20	
E. L. Baker, consul, Buenos Ayres.....	1,152 28	
H. C. Buffinton, consul, Wallaceburg.....	218 50	
E. P. Beauchamp, consul, St. Gall.....	2,703 65	
J. A. Bingham, minister, Japan.....	68 87	
B. H. Bartrows, consul, Dublin.....	1,578 50	
W. C. Burchard, consul, Ruatan and Truxillo.....	236 43	
C. Bartlett, consul, Guadeloupe.....	711 61	
W. A. Brown, consul, San Juan del Norte.....	294 50	
L. A. Bergholz, consul, Puerto Cabello.....	61 34	
W. S. Bird, consul, La Guayra.....	517 50	
H. D. Bennett, vice-consul, Nantes.....	83 00	
A. K. Brown, consul, Algiers.....	32 50	
S. E. Belford, commercial agent, Lovuka.....	10 00	
W. H. DeW. Budd vice-consul, Venice.....	106 00	
F. D. Cheshire, vice-consul-general, Shanghai.....	1,922 82	
F. Charlesworth, consul, Tunstall.....	116 85	
R. S. Chilton, consul, Clifton.....	1,130 50	
J. G. Crawford, consul, Coaticook.....	140 00	
T. Canisius, consul, Apia.....	153 05	
G. L. Catlin, consul, Stuttgart.....	2,482 08	
C. Carrol, vice-consul, St. Helena.....	560 68	
A. B. Cobb, late consul-general, Calcutta.....	1,421 66	
D. J. Crain, consul-general, Switzerland.....	135 69	
P. Carroll, consul, Palermo.....	4,296 76	
E. Conroy, consul, San Juan.....	446 22	
F. M. Cheney, consul, Zanzibar.....	293 22	
D. E. Coon, commercial agent, Baracca.....	30 98	
R. T. Clayton, consul, Para.....	890 43	
H. E. Cook, vice-consul, Colon.....	669 00	
J. B. Carbo, vice-consul, Cienfuegos.....	140 50	
M. J. Cramer, consul-general, Switzerland.....	1,129 06	
A. J. Cassard, consul, Tampico.....	219 13	
Carried forward.....	74,628 00	299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$74,628 00	\$299,676,651 32
A. Cummings, late commercial agent, Ottawa.....	15 56	
G. Campbell, commercial agent, Gaboon.....	7 50	
A. V. Dockery, consul, Leeds.....	2,085 10	
J. T. DuBois, consul, Aix la Chapelle.....	3,460 57	
J. M. De Silveira, vice-consul, Fayal.....	15 00	
S. W. Dabney, consul, Fayal.....	117 42	
A. Destruge, vice-consul, Guayaquil.....	3,284 37	
J. Dittmer, vice-consul, Stettin.....	72 50	
H. K. de la Reintrie, vice-consul-general, Havana.....	2,533 30	
T. M. Dawson, consul, Apia.....	535 99	
A. Davenport, vice-consul, Tien-Tsin.....	155 62	
D. M. Dunn, consul, Prince Edward Island.....	790 71	
D. C. Da Costa, vice-consul, Barbadoes.....	131 86	
H. Davy, vice-consul, Newcastle.....	253 42	
O. N. Denny, consul-general, Shanghai.....	97 98	
H. P. Dill, consul, Guelph.....	408 00	
D. Eckstein, consul, Amsterdam.....	2,279 58	
C. Ewers, consul, Windsor.....	3,423 00	
C. Einstein, consul, Stuttgart.....	498 75	
J. J. Finn, consul, Chemnitz.....	620 50	
B. F. Farnheim, consul, Bombay.....	369 22	
J. Fletcher, consul, Genoa.....	1,687 64	
P. Figyelmesy, consul, Demerara.....	1,731 28	
C. C. Ford, acting consul-general, Havana.....	6,940 34	
W. G. Frye, consul-general, Halifax.....	3,428 08	
A. Frances, consul, Victoria.....	139 74	
W. C. Fox, consul, Brunswick.....	145 27	
J. W. Farrand, vice-consul, San Domingo.....	42 91	
E. O. Fechet, consul, Paso del Norte.....	1,264 43	
W. F. Grinnel, consul, Bremen.....	6,508 56	
J. B. Glover, consul, Havre.....	3,865 76	
G. Gifford, consul, Basle.....	2,891 77	
C. T. Grellet, vice-consul, Algiers.....	33 50	
W. H. Garfield, consul, Martinique.....	1,237 85	
W. E. Goldsborough, consul, Amoy.....	1,438 08	
J. Greener, late vice-consul, Bremen.....	3,561 22	
G. W. Griffen, consul, Auckland.....	305 17	
T. T. Gamble, vice-consul, Auckland.....	57 50	
S. Gontier, consul, Cape Haytien.....	645 45	
T. D. Golding, consul, La Guayra.....	214 62	
G. H. Horstman, consul, Nuremberg.....	4,502 99	
B. Harte, consul, Glasgow.....	5,062 47	
G. E. Hoskinson, consul, Kingston.....	2,458 23	
J. Hutchinson, consul, Funchal.....	82 06	
D. K. Hobart, consul, Windsor.....	474 79	
J. W. Harper, consul, Munich.....	886 00	
W. E. Howard, consul, Toronto.....	4,726 94	
G. H. Heap, consul-general, Constantinople.....	789 00	
R. Y. Holley, consul, Barbadoes.....	2,151 80	
W. C. Howells, consul, Toronto.....	604 27	
W. Hummel, vice-consul, Munich.....	263 00	
O. Hatfield, consul, Batavia.....	1,210 65	
J. A. Haldeman, consul, Bangkok.....	118 54	
C. R. Hoyt, consul, Hamburg.....	13 59	
G. H. Holt, consul, Gaspé Basin.....	280 50	
F. G. Haughwart, consul, Naples.....	1,021 50	
J. F. Hazelton, consul, Genoa.....	1,717 50	
F. A. Herbertz, vice-consul, Cologne.....	322 31	
R. M. Hanson, late consul, Bremen.....	307 05	
T. W. Howard, late vice-consul, Montevideo.....	1,051 44	
S. P. Hubbell, consul, St. John's.....	1,934 70	
F. W. Hassfeld, consul, Trieste.....	1,525 53	
J. E. Irish, consul, Cognac.....	4 40	
A. C. Jones, consul, Nagasaki.....	281 71	
E. R. Jones, consul, Newcastle.....	1,672 49	
E. Johnson, consul, Pictou.....	73 00	
C. E. Jackson, consul, Antigua.....	931 58	
W. King, consul, Birmingham.....	4,396 85	
F. Kiefer, consul, Stettin.....	303 00	
R. Kolster, vice-consul, Puerto Cabello.....	117 64	
J. C. Kretchnar, commercial agent, San Juan del Norte.....	1,406 03	
W. Koster, jr., vice-consul, Mannheim.....	742 49	
C. Kablo, consul, Sydney.....	714 76	
W. H. King, vice-consul, Port Stanley.....	44 08	
E. King, vice-consul, Ottawa.....	38 54	
E. E. Lane, consul, Tunstall.....	4,350 41	
G. F. Lincoln, consul, Stettin.....	1,340 92	
J. C. Landrean, consul, Santiago de Cuba.....	809 01	
P. Lange, consul, St. Stephen.....	284 86	
J. Low, consul, Clifton.....	313 00	
L. A. Lathrop, consul, Bristol.....	835 00	
F. Leland, consul, Hamilton.....	177 46	

Carried forward

183,758 21 299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$183,758 21	\$299,676,651 32
R. Locke, consul, Newcastle.....	1,390 00	
J. A. Lewis, consul, Sierra Leone.....	113 22	
A. Lacombe, late consul, Puerto Cabello.....	1,106 31	
J. A. Leonard, consul, Leith.....	2,357 50	
J. Lane, consul, Clifton.....	294 00	
J. M. Langston, minister, Hayti.....	945 90	
G. F. Mosher, consul, Nice.....	3,844 57	
H. C. Murston, consul, Malaga.....	2,882 26	
F. H. Mason, consul, Basle.....	3,401 67	
E. A. Merritt, consul-general, London.....	14,193 69	
E. P. Mussey, consul, Mahé Seychelles.....	3 05	
J. S. Mosby, consul, Hong-Kong.....	12,282 22	
S. Merrill, consul, Jerusalem.....	73 25	
B. Mackey, consul, Rio Grande do Sul.....	402 70	
D. A. McKinley, consul, Honolulu.....	5,566 14	
J. T. Mason, consul, Dresden.....	3,097 50	
W. Morey, consul, Ceylon.....	516 81	
A. McCoskie, vice-consul, Leith.....	442 83	
H. R. Myers, consular agent, Dunfermline.....	158 72	
Morton, Ross & Co., bankers, London.....	422,936 93	
W. E. Myer, acting consul, Para.....	494 40	
O. Malveros, consul, Leith.....	1,745 00	
T. J. McLain, jr., consul, Nassau.....	953 06	
D. M. Mullen, vice-consular agent, Sagna la Grande.....	108 91	
F. A. Matthews, consul, Tangiers.....	10 00	
A. Mullender, vice-consul, Verviers and Liege.....	556 52	
McW. B. Noyes, consul, Venice.....	492 50	
J. A. Nunez, consular agent, Cardenas.....	356 78	
R. S. Newton, consul, St. Paul de Loando.....	225 34	
J. T. Nason, consul, Dresden.....	207 41	
G. H. Owen, consul, Messina.....	2,631 03	
E. L. Oppenheim, consul, Cadiz.....	822 50	
C. A. Phelps, consul, Prague.....	3,431 12	
B. F. Peixotto, consul, Lyons.....	10,479 30	
G. D. M. Peixotto, vice-consul, Lyons.....	370 25	
L. W. Pilcher, vice-consul, Tien-Tsin.....	44 00	
W. P. Pierce, consul, Cienfuegos.....	1,161 50	
F. Paul, consul, Odessa.....	122 75	
E. H. Plunmacher, consul, Maracaibo.....	3,328 73	
S. B. Packard, consul, Liverpool.....	21,202 66	
S. D. Pace, consul, Samia.....	1,234 00	
Lakue Peck, consul, Port Erie.....	959 50	
J. J. Piatt, consul, Cork.....	309 46	
J. S. Potter, consul, Crefeld.....	7,741 71	
G. P. Pomeroy, consul, Cairo.....	175 00	
B. S. Parker, consul, Sherbrooke.....	1,628 22	
H. Pease, consul, Santiago, Cape Verde.....	32 50	
J. L. Parish, consul, Chemnitz.....	3,167 50	
B. J. Pridgen, consul, Piedras Negras.....	1,064 90	
J. McP. Patton, consul, Osaka and Hiogo.....	2,056 88	
L. Pirrone, vice-consul, Messina.....	1,194 38	
M. Polochek, consul, Ghent.....	687 00	
G. W. Roosevelt, consul, Bordeaux.....	4,989 95	
J. T. Robeson, consul, Tripoli.....	87 50	
R. R. Robbins, commercial agent, Ottawa.....	5,552 67	
H. B. Ryder, consul, Copenhagen.....	719 00	
F. W. Rice, consul, Colon.....	2,166 98	
A. L. Russell, consul, Montevideo.....	1,948 68	
D. T. Read, chargé d'affaires, Spain.....	15 02	
F. S. Richards, late consul, Leeds.....	747 26	
D. T. Reiley, consul, Athens.....	6 00	
W. W. Randall, consul, Sabanilla.....	165 65	
A. Richman, vice consul, Milan.....	929 00	
L. Richmond, consul-general, Rome.....	176 00	
W. W. Robinson, consul, Tamatavo.....	15 65	
M. Reimberg, vice consul-general, Guayaquil.....	1,114 50	
G. D. Robertson, consul, Verviers and Liege.....	1,146 16	
W. H. Robertson, collector customs, New York.....	1 38	
S. Spackman, consul, Cologne.....	1,874 94	
J. Smith, consular agent, Nottingham.....	3,879 32	
W. Schoenle, consul, Barmen.....	3,935 85	
J. H. Stewart, consul, Antwerp.....	4,428 20	
O. M. Spencer, consul, Melbourne.....	1,048 72	
E. Stevens, consul, Ningpo.....	110 86	
I. F. Shepard, consul, Hankow.....	594 74	
C. Seymour, consul, Canton.....	2,157 22	
R. J. Stevens, consul, Victoria, B. C.....	1,226 44	
A. D. Shaw, consul, Manchester.....	7,246 35	
H. J. Sprague, consul, Gibraltar.....	476 22	
W. E. Stevens, consul, Smyrna.....	976 96	
J. A. Sutter, jr., consul, Acapulco.....	615 00	
V. V. Smith, consul, St. Thomas.....	828 78	

Carried forward.....

777,892 69 299,676,651 32

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM CONSULAR FEES—Continued.

Brought forward.....	\$777,892 69	\$299,676,651 32
F. H. Schenck, consul, Barcelona.....	272 21	
N. K. Sawyer, consul, Turk's Island.....	440 48	
J. Stahel, consul, Osaka and Hiego.....	5,980 50	
E. J. Smithers, consul, Chin Kiang.....	93 00	
E. M. Smith, consul, Maranbeim.....	170 62	
J. Starup, consul, Puerto Cabello.....	473 35	
S. P. Stearns, consul-general, Montreal.....	5,228 52	
H. L. Slight, consul, Prescott.....	1,707 69	
W. W. Sikes, consul, Cardiff.....	299 65	
E. Stanton, consul-general, St. Petersburg.....	1,154 50	
S. H. Smith, consul, Nuevo Laredo.....	384 59	
A. G. Studer, consul, Singapore.....	1,556 82	
J. W. Siler, consul, Cape Town.....	301 00	
W. P. Sutton, consul, Matamoros.....	353 38	
D. H. Strother, consul-general, Mexico.....	16 50	
J. H. Smyth, consul-general, Liberia.....	362 13	
G. H. Seidmore, consul, Osaka.....	426 68	
A. J. Stein, vice-consul, Brussels.....	47 55	
H. A. Shackelford, consul, Nantes.....	65 00	
R. Shephard, vice-consular agent, San Juan del Norte.....	507 71	
George Scott, consul, Odessa.....	28 00	
R. Schneider, vice-consul, Crefeld.....	125 00	
A. V. Sousley, consul, Trieste.....	181 54	
J. W. Taylor, consul, Winnipeg.....	433 50	
J. Turner, consul, Amberstburg.....	1,189 00	
H. A. Taylor, consul, Marseilles.....	312 07	
M. H. Twitchell, consul, Kingston.....	1,293 00	
G. C. Tanner, consul, Verviers and Liege.....	2,206 01	
W. Thompson, consul, Southampton.....	260 50	
S. T. Trowbridge, late consul, Vera Cruz.....	436 32	
J. Thorington, consul, Colon.....	50 88	
B. Tzschneck, consul, Vera Cruz.....	3,293 07	
F. Vogeler, consul, Frankfurt.....	5,695 30	
A. Van Camp, consular agent, Lanthala.....	25 76	
F. Visick, vice-consul, Trieste.....	462 66	
J. E. Van Ingen, consul, Talcabuano.....	368 40	
D. Vickers, consul, Matanzas.....	2,696 53	
J. G. Voigt, consular agent, Manila.....	353 03	
J. H. Volkman, vice-consul, Odessa.....	38 50	
T. B. Van Buren, consul, Kanagawa.....	7,647 63	
E. Von Orelli, vice-consul, Zurich.....	391 00	
J. F. Valls, vice-consul-general, Matamoros.....	106 50	
O. H. Vosler, vice-consul, Stuttgart.....	424 00	
O. B. Wood, consul, Belfast.....	8,482 68	
W. B. Wells, consul, Dundee.....	4,651 92	
J. R. Weaver, secretary legation, Vienna.....	5,561 43	
J. B. Weaver, consul, Bahia.....	595 53	
G. B. Webster, consul, Sheffield.....	4,608 35	
J. F. Winter, consul, Rotterdam.....	3,064 62	
J. C. A. Wingate, consul, Swatow.....	515 80	
E. E. White, consul, Puerto Cabello.....	1,570 70	
J. Worthington, consul, Malta.....	61 50	
J. N. Wasson, consul, Quebec.....	416 94	
W. A. Worden, consul, Charlottetown.....	436 75	
W. L. Welsh, consul, Florence.....	1,943 93	
A. Willard, consul, Guaymas.....	715 00	
J. Wilson, consul, Brussels.....	3,340 66	
J. M. Wilson, consul, Bremen.....	5,124 92	
George Walker, consul-general, Paris.....	18,508 28	
R. M. Whiting, consul, Tamatave.....	9 67	
D. B. Warner, consul, St. John.....	3,333 78	
J. H. Williams, late consul, Sydney.....	500 00	
T. Wilson, commercial agent, Nantes.....	48 75	
H. R. Whitehouse, consul-general, Guatemala.....	42 50	
R. W. Wolffsohn, consul, Mannheim.....	1,513 19	
R. O. Williams, consul-general, Havana.....	10,864 30	
R. K. Wright, jr., consul, Colon.....	1,012 00	
F. C. Zimmerman, consul, Chemnitz.....	673 06	

904,349 53

FROM STEAMBOAT FEES.

J. A. P. Allen, collector, New Bedford, Mass.....	221 00	
R. Armstrong, collector, Dubuque, Iowa.....	342 65	
R. Alvarez, deputy collector, Key West, Fla.....	70 00	
W. L. Ashmore, collector, Burlington, N. J.....	42 50	
I. S. Adams, collector, Frenchman's Bay, Me.....	31 20	
J. D. Bowie, collector, Petersburg, Va.....	70 00	
J. M. Boardman, collector, Belfast, Me.....	45 00	
George Bliss, acting collector, Waldoborough, Me.....	44 20	
A. H. Beach, collector, Wheeling, W. Va.....	1,911 90	
A. D. Bissell, collector, Buffalo, N. Y.....	711 35	

Carried forward.....

3,489 80 300,581,000 85

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward	\$3,489 80	\$300,581,000 85
A. J. Beers, collector, New Haven, Conn.	467 05	
J. Bookwalter, collector, Minnesota, Minn.	1,020 50	
D. O. Barr, collector, Pittsburgh, Pa.	92 45	
J. Brady, jr., collector, Fall River, Mass.	358 70	
W. A. Baldwin, collector, Newark, N. J.	344 25	
J. B. Battelle, collector, Miami, Ohio.	490 06	
G. E. Bowden, collector, Norfolk, Va.	1,115 55	
A. W. Bash, collector, Puget Sound, Wash.	1,028 75	
A. S. Badger, collector, New Orleans, La.	3,904 65	
J. C. Byrbee, collector, New Haven, Conn.	34 55	
J. W. Burke, collector, Mobile, Ala.	550 15	
F. J. Babson, collector, Gloucester, Mass.	60 00	
J. E. Brierly, collector, Wilmington, Cal.	20 10	
C. Borner, collector, Galena, Ill.	608 90	
J. Campbell, collector, Omaha, Nebr.	95 21	
J. H. Cozzens, collector, Newport, R. I.	549 95	
William Caldwell, collector, Cincinnati, Ohio	371 80	
J. Collins, collector, Bristol, R. I.	57 45	
T. F. Cassels, collector, Memphis, Tenn.	1,516 12	
R. L. Cropley, collector, Georgetown, D. C.	164 40	
B. C. Cook, collector, Richmond, Va.	70 00	
R. C. Crowell, collector, Kansas City, Mo.	125 75	
J. W. Cobbs, collector, Paducah, Ky.	331 25	
H. De B. Clay, collector, Yorktown, Va.	56 15	
F. N. Dow, collector, Portland, Me.	964 85	
J. F. Dravo, collector, Pittsburgh, Pa.	2,083 60	
R. F. Dodge, collector, Salem, Mass.	4 55	
D. F. Davis, collector, Bangor, Me.	50 00	
W. H. Daniels, collector, Oswegatchie, N. Y.	184 30	
S. H. Doten, collector, Plymouth, Mass.	35 00	
J. H. Elmer, collector, Bridgeton, N. J.	134 40	
M. A. Edgar, collector, Perth Amboy, N. J.	240 95	
D. Eagan, collector, Key West, Fla.	108 75	
H. P. Farrow, collector, Brunswick, Ga.	191 60	
W. R. Finch, collector, La Crosse, Wis.	516 15	
J. K. Faulkner, collector, Louisville, Ky.	1,215 20	
G. Frazer, collector, Burlington, Iowa.	379 95	
B. Flagler, collector, Niagara, N. Y.	49 95	
G. Fisher, collector, Cairo, Ill.	288 30	
F. W. Guptill, collector, Saco, Me.	65 00	
C. A. Gould, collector, Buffalo, N. Y.	5,704 05	
A. A. Gardner, collector, Nantucket, Mass.	25 00	
F. B. Goss, collector, Barnstable, Mass.	20 00	
J. H. Gray, collector, Alexandria, Va.	177 10	
J. L. Gaston, collector, Chattanooga, Tenn.	180 90	
E. Higgins, collector, Saint Johns, Fla.	1,004 03	
George Holmes, collector, Beaufort, S. C.	65 00	
J. D. Hopkins, collector, Frenchman's Bay, Me.	238 45	
J. S. Hanover, collector, Fairfield, Conn.	445 70	
W. Hartsuff, collector, Huron, Mich.	2,713 60	
A. F. Howard, collector, Portsmouth, N. H.	90 00	
G. W. Howe, collector, Cuyahoga, Ohio.	3,059 21	
J. Hirst, collector, Saint Marks, Fla.	31 05	
C. Harris, collector, Providence, R. I.	617 15	
H. F. Heriot, collector, Georgetown, S. C.	214 35	
A. W. Hall, collector, Milwaukee, Wis.	2,807 00	
W. H. Huse, collector, Newburyport, Mass.	152 25	
J. F. Hartranft, collector, Philadelphia, Pa.	4,865 70	
T. A. Henry, collector, Pamlico, N. C.	222 30	
J. W. Howell, collector, Fernandina, Fla.	20 00	
J. Hunter, collector, Saint Joseph, Mo.	32 00	
W. G. Henderson, collector, Pearl River, Miss.	80 00	
H. W. Hoffman, late collector, Baltimore, Md.	57 00	
T. Ireland, collector, Annapolis, Md.	10 00	
T. F. Johnson, collector, Savannah, Ga.	1,313 15	
J. C. Jewell, collector, Evansville, Ind.	825 60	
T. B. Johnston, collector, Charleston, S. C.	702 00	
J. R. Jolley, collector, Teche, La.	476 20	
G. A. Johnson, collector, San Diego, Cal.	24 55	
J. M. Kercheval, collector, Nashville, Tenn.	233 35	
W. Lowen, collector, Sag Harbor, N. Y.	534 55	
W. Livingstone, jr., collector, Detroit, Mich.	2,943 90	
J. J. Lamoree, collector, Oswego, N. Y.	384 50	
J. A. Luby, collector, Albany, N. Y.	2,629 45	
H. Lawson, collector, Eastern, Md.	15 00	
H. Lenox, collector, Burlington, N. J.	46 90	
H. Moffett, collector, Champlain, N. Y.	100 00	
D. McLaughlin, collector, Michigan, Mich.	3,110 15	
C. E. Morris, collector, Genesee, N. Y.	160 00	
J. D. Merryman, collector, Oregon, Oreg.	424 15	
G. W. Mathis, collector, Little Egg Harbor, N. J.	10 00	
A. G. Malloy, collector, Galveston, Tex.	529 20	

Carried forward

60,740 58 300,581,000 85

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM STEAMBOAT FEES—Continued.

Brought forward.....	\$60,740 58	\$300,581,000 85
D. W. McClung, collector, Cincinnati, Ohio.....	2,163 05	
W. R. Mayo, collector, Norfolk, Va.....	46 10	
N. B. Nutt, collector, Passamaquoddy, Me.....	175 90	
A. Newberger, collector, Natchez, Miss.....	54 65	
C. Y. Osburn, collector, Superior, Mich.....	1,129 00	
C. H. Odell, collector, Salem, Mass.....	43 65	
F. A. Osgood, collector, Marblehead, Mass.....	10 00	
E. J. Pennypacker, collector, Wilmington, N. C.....	437 60	
J. L. Pierce, collector, Machias, Me.....	85 00	
A. Putnam, collector, Middletown, Conn.....	358 70	
H. T. Pickels, collector, Delaware, Del.....	680 25	
George Parcher, collector, Saco, Me.....	10 00	
W. H. Pratt, collector, Humboldt, Cal.....	80 00	
J. Price, collector, Great Egg Harbor, N. J.....	10 85	
C. Rude, collector, Sandusky, Ohio.....	398 00	
C. E. Robinson, collector, Albemarle, N. C.....	326 50	
W. H. Robertson, collector, New York, N. Y.....	17,918 30	
O. H. Russell, collector, Richmond, Va.....	93 55	
W. H. Sargent, collector, Castine, Me.....	25 00	
V. Smith, collector, Duluth, Minn.....	301 85	
S. M. Sawyer, collector, Apalachicola, Fla.....	226 65	
F. N. Shurtleff, collector, Willamette, Oreg.....	1,994 90	
J. Shepard, collector, Saint Mary's, Ga.....	10 00	
H. C. Stafford, collector, Erie, Pa.....	559 40	
J. Spalding, collector, Chicago, Ill.....	3,876 20	
W. A. Saylor, collector, Paso del Norte.....	31 22	
W. H. Sears, collector, San Francisco, Cal.....	5,607 95	
E. Sprague, collector, Waldoborough, Me.....	29 45	
G. B. Sawyer, collector, Wiscasset, Me.....	30 00	
J. W. Short, collector, Vicksburg, Miss.....	354 75	
H. N. Trumbull, collector, Stonington, Conn.....	393 80	
J. A. Tibbetts, collector, New London, Conn.....	1,428 50	
F. B. Torrey, collector, Bath, Me.....	33 75	
L. Thompson, collector, Delaware, Del.....	10 00	
J. M. Tarble, collector, Pensacola, Fla.....	90 00	
B. Upton, jr., collector, Tappahannock, Va.....	20 00	
C. Van Cleve, collector, Yaquina, Oreg.....	59 50	
G. W. Warren, collector, Cape Vincent, N. Y.....	293 05	
J. H. Wilson, collector, Georgetown, D. C.....	326 80	
E. H. Webster, collector, Baltimore, Md.....	4,181 65	
T. E. Witzell, collector, Saint Augustine, Fla.....	30 00	
J. W. Wakefield, collector, Bath, Me.....	254 35	
R. Worthington, collector, Boston, Mass.....	2,665 65	
C. M. Whitney, collector, Saint Louis, Mo.....	3,777 90	
W. Wells, collector, Vermont, Vt.....	275 25	
C. B. Watson, collector, Southern, Oreg.....	130 00	

111,884 25

FROM REGISTERS AND RECEIVERS' FEES.

W. J. Anderson, receiver of public moneys, Grand Fork, Dak.....	25,245 37
J. H. Allen, receiver of public moneys, Fergus Falls, Minn.....	2,086 35
W. Anyan, receiver of public moneys, Grand Island, Nebr.....	26,837 41
J. M. Adams, receiver of public moneys, Yakima, Wash.....	3,259 50
L. K. Aaker, receiver of public moneys, Crookston, Minn.....	17,314 61
J. Austin, receiver of public moneys, Fergus Falls, Minn.....	6,850 71
C. A. Brastow, receiver of public moneys, Del Norte, Colo.....	5,294 44
H. Barber, jr., receiver of public moneys, Mitchell, Dak.....	16,952 66
J. Braden, receiver of public moneys, Walla Walla, Wash.....	9,841 61
H. Booth, receiver of public moneys, Larned, Kans.....	32,854 35
G. B. Brooks, receiver of public moneys, East Saginaw, Mich.....	1,137 78
C. G. Bell, receiver of public moneys, Bayfield, Wis.....	3,657 44
W. H. Bailhache, receiver of public moneys, Santa Fé, N. M.....	5,681 50
M. M. Bane, receiver of public moneys, Salt Lake City, Utah.....	13,256 00
V. W. Bayless, receiver of public moneys, Eau Claire, Wis.....	3,315 09
Z. T. Burton, receiver of public moneys, Helena, Mont.....	18,386 00
C. F. Babcock, receiver of public moneys, McCook, Nebr.....	69,460 10
Commissioner General Land Office.....	38 10
S. Cooper, receiver of public moneys, Humboldt, Kans.....	6,988 00
C. H. Chamberlain, receiver of public moneys, San Francisco, Cal.....	20,095 35
H. Carpenter, receiver of public moneys, Eureka, Nev.....	950 00
G. H. Crumb, receiver of public moneys, Ironton, Mo.....	7,134 17
J. G. Chandler, receiver of public moneys, Yankton, Dak.....	13,422 26
H. S. Cunningham, receiver of public moneys, Salina, Kans.....	11,743 72
J. T. Carlin, receiver of public moneys, Bozeman, Mont.....	5,959 23
C. E. Chandler, receiver of public moneys, Oberlin, Kans.....	80,766 24
G. B. Curry, receiver of public moneys, La Grande, Oreg.....	12,581 27
E. P. Champlain, receiver of public moneys, Deadwood, Dak.....	12,186 46
E. S. Crocker, receiver of public moneys, Evanston, Wyo.....	1,671 97
B. Cameron, receiver of public moneys, Tucson, Ariz.....	1,473 00
H. L. Childs, receiver of public moneys, Bodie, Cal.....	753 00
O. Dobrowsky, receiver of public moneys, Shasta, Cal.....	8,469 54

Carried forward.....

445,653 23 300,692,885 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward	\$445,653 23	\$300,692,885 10
J. Dumars, receiver of public moneys, Springfield, Mo.	15,410 00	
C. E. Dailey, receiver of public moneys, Tucson, Ariz.	40 70	
J. L. Dyer, receiver of public moneys, Wichita, Kans.	6,721 53	
A. W. De Long, receiver of public moneys, Prescott, Ariz.	105 00	
A. W. Eaton, receiver of public moneys, Oxford, Idaho.	9,566 39	
G. B. Folsom, receiver of public moneys, Taylor's Falls, Minn.	224 08	
W. H. Francis, receiver of public moneys, Bismarck, Dak.	3,519 02	
M. H. Fitch, receiver of public moneys, Pueblo, Colo.	12,923 33	
J. C. Fullerton, receiver of public moneys, Roseburg, Oreg.	6,209 44	
C. F. Gardner, receiver of public moneys, Sacramento, Cal.	11,385 18	
W. H. Griffiths, receiver of public moneys, Des Moines, Iowa.	1,187 69	
E. C. Gearey, receiver of public moneys, Fargo, Dak.	35,800 00	
C. H. Gould, receiver of public moneys, Miles City, Mont.	3,749 24	
N. Gilmour, receiver of public moneys, Bismarck, Dak.	27,924 58	
J. W. Haverstick, receiver of public moneys, Los Angeles, Cal.	20,913 00	
J. T. Hull, receiver of public moneys, Jackson, Miss.	10,308 50	
L. S. Howlett, receiver of public moneys, Yakama, Wash T.	1,390 00	
B. E. Hutchinson, receiver of public moneys, Aberdeen, Kans.	40,563 81	
W. B. Herriott, receiver of public moneys, Redwood Falls, Minn.	1,141 99	
A. J. Hoisington, receiver of public moneys, Garden City, Kans.	83,250 33	
E. W. Henderson, receiver of public moneys, Central City, Cal.	4,418 33	
R. R. Hays, receiver of public moneys, Kirwin, Kans.	35,855 98	
W. S. Hurlbut, receiver of public moneys, Cheyenne, Wyo.	13,340 50	
J. R. Hayden, receiver of public moneys, Olympia, Wash T.	18,482 59	
W. S. Hickox, receiver of public moneys, Durango, Colo.	2,787 21	
A. A. Heald, receiver of public moneys, Falls Saint Croix, Wis.	866 13	
J. H. Jones, receiver of public moneys, Menasha, Wis.	1,170 71	
M. Krebs, receiver of public moneys, Boise City, Idaho.	4,684 56	
J. Knox, receiver of public moneys, Lake View, Oreg.	7,703 64	
C. E. Kelsey, receiver of public moneys, Little Rock, Ark.	6,249 87	
J. Lind, receiver of public moneys, Tracy, Minn.	4,233 93	
A. E. Lemee, receiver of public moneys, Natchitoches, La.	2,216 08	
T. Lindsey, receiver of public moneys, Visalia, Cal.	9,841 55	
R. Lowry, receiver of public moneys, Huron, Dak.	43,830 00	
F. J. Leonard, receiver of public moneys, Gunnison, Colo.	4,633 00	
W. B. Lambert, receiver of public moneys, Neligh, Nebr.	16,637 32	
George Lount, receiver of public moneys, Prescott, Ariz.	299 21	
M. Marks, receiver of public moneys, New Orleans, La.	9,407 30	
P. H. McNulty, receiver of public moneys, Booneville, Mo.	4,003 06	
W. H. C. Mitchell, receiver of public moneys, Reed City, Mich.	1,475 21	
W. B. Mitchell, receiver of public moneys, Saint Cloud, Minn.	6,566 32	
R. W. Montgomery, receiver of public moneys, Bloomington, Nebr.	16,031 39	
A. O. Marsh, receiver of public moneys, Vancouver, Wash.	6,555 06	
A. A. Mabson, receiver of public moneys, Montgomery, Ala.	11,482 04	
J. F. Nason, receiver of public moneys, Falls Saint Croix, Wis.	1,576 59	
H. Z. Osborne, receiver of public moneys, Bodie, Cal.	269 50	
O. Perrin, receiver of public moneys, Stockton, Cal.	7,698 55	
H. R. Pease, receiver of public moneys, Watertown, Dak.	30,344 00	
A. C. Phillips, receiver of public moneys, Harrison, Ark.	9,836 06	
S. Parker, receiver of public moneys, Niobrara, Nebr.	23,608 98	
W. H. Pilkenton, receiver of public moneys, Wakeeney, Kans.	38,281 22	
J. G. Pillsbury, receiver of public moneys, Oregon City, Oreg.	6,926 54	
C. D. Peck, receiver of public moneys, Lake City, Colo.	1,359 50	
J. Q. A. Peyton, receiver of public moneys, Topeka, Kans.	576 83	
J. F. Rollins, receiver of public moneys, Gainesville, Fla.	18,526 80	
H. D. Root, receiver of public moneys, Lincoln, Nebr.	1,488 84	
A. Railson, receiver of public moneys, Redwood Falls, Minn.	3,305 92	
J. W. Ross, receiver of public moneys, Glenwood Springs, Colo.	1,628 00	
R. G. Stuart, receiver of public moneys, Olympia, Wash.	4,242 65	
T. J. Sherwood, receiver of public moneys, Marysville, Cal.	5,455 67	
E. L. Salisbury, receiver of public moneys, Leadville, Colo.	5,596 00	
H. W. Stone, receiver of public moneys, Benson, Minn.	5,099 76	
P. W. Sletten, receiver of public moneys, Crookston, Minn.	2,072 52	
E. G. Swanstrom, receiver of public moneys, Duluth, Minn.	5,339 39	
C. H. Smith, receiver of public moneys, Worthington, Minn.	3,545 00	
J. D. Seaman, receiver of public moneys, North Platte, Nebr.	99,603 80	
S. W. Sherfey, receiver of public moneys, Las Cruces, N. Mex.	10,335 67	
T. F. Singiser, receiver of public moneys, Mitchell, Dak.	8,039 08	
A. J. Shaw, receiver of public moneys, Lewiston, Idaho.	4,404 44	
E. B. Sanders, receiver of public moneys, Wausau, Wis.	4,136 47	
W. H. Somers, receiver of public moneys, Beatrice, Nebr.	456 74	
P. H. Stolberg, receiver of public moneys, Taylor's Falls, Minn.	978 25	
W. H. Tancre, receiver of public moneys, Huntsville, Ala.	5,504 63	
J. W. Tucker, receiver of public moneys, Valentine, Nebr.	71,942 52	
C. N. Thornburg, receiver of public moneys, The Dalles, Oreg.	13,981 12	
A. A. Tufts, receiver of public moneys, Camden, Ark.	4,083 00	
C. Thomas, receiver of public moneys, Prescott, Ariz.	4,359 00	
J. Ulrich, receiver of public moneys, La Crosse, Wis.	2,108 58	
F. G. Ward, receiver of public moneys, Susanville, Cal.	4,694 20	
H. A. Wilson, receiver of public moneys, Montgomery, Ala.	3,485 10	
Z. L. Wise, receiver of public moneys, Dardenella, Ark.	4,653 89	
W. C. Willets, receiver of public moneys, Denver, Colo.	27,836 70	

Carried forward

1,420,420 54 300,692,885 10

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM REGISTERS AND RECEIVERS' FEES—Continued.

Brought forward.....	\$1,420,420 54	\$300,692,885 10
H. M. Waters, receiver of public moneys, Independence, Kans.....	2,063 83	
L. G. Willcox, receiver of public moneys, Detroit, Mich.....	561 39	
A. O. Whipple, receiver of public moneys, Devil's Lake, Dak.....	20,365 30	
J. L. Wilson, receiver of public moneys, Spokane Falls, Wash.....	18,392 92	
D. H. Wallace, receiver of public moneys, Tucson, Ariz.....	5,747 00	
J. S. Waters, receiver of public moneys, Farley, Idaho.....	3,170 50	
T. Wrong, receiver of public moneys, Concordia, Kans.....	4,769 95	
J. M. Wilkinson, receiver of public moneys, Marquette, Mich.....	3,882 12	
S. C. Wright, receiver of public moneys, Carson, Nev.....	1,890 00	
		1,481,262 55

FROM MARINE HOSPITAL TAX.

R. Armstrong, collector, Dubuque, Iowa.....	410 46	
R. Alvarez, collector, Key West, Fla.....	821 52	
W. L. Ashmore, collector, Burlington, N. J.....	260 04	
I. S. Adams, collector, Frenchman's Bay, Me.....	456 52	
J. A. P. Allen, collector, New Bedford, Mass.....	421 69	
A. J. Beers, late collector, New Haven, Conn.....	1,481 72	
J. C. Byxbee, collector, New Haven, Conn.....	1 20	
J. Brady, jr., collector, Fall River, Mass.....	1,042 71	
D. O. Barr, collector, Pittsburgh, Pa.....	18 44	
J. B. Battelle, collector, Miami, Ohio.....	265 59	
J. Bookwalter, collector, Minnesota, Minn.....	724 79	
A. D. Bissell, collector, Buffalo, N. Y.....	10 96	
E. A. Bragden, collector, York, Me.....	17 98	
W. A. Baldwin, collector, Newark, N. J.....	355 69	
J. D. Bowie, collector, Petersburg, Va.....	113 68	
J. M. Boardman, collector, Belfast, Me.....	888 62	
George Bliss, collector, Waldoborough, Me.....	1,127 11	
A. W. Bash, collector, Puget Sound, Wash.....	2,739 00	
F. J. Babson, collector, Gloucester, Mass.....	417 16	
J. W. Burke, collector, Mobile, Ala.....	1,451 49	
A. S. Badger, collector, New Orleans, La.....	8,859 99	
J. R. Brierly, collector, Wilmington, Cal.....	447 59	
C. Borner, collector, Galena, Ill.....	295 21	
A. H. Beach, collector, Wheeling, W. Va.....	2,075 02	
G. E. Bowden, collector, Norfolk, Va.....	2,836 53	
S. E. Bryant, acting collector, Kennebunk, Me.....	16 65	
E. H. Brown, special deputy collector, Alaska.....	33 44	
R. C. Crowell, collector, Kansas City, Mo.....	180 42	
J. H. Cozzens, collector, Newport, R. I.....	232 16	
J. Collins, collector, Bristol, R. I.....	58 89	
T. F. Cassels, collector, Memphis, Tenn.....	2,427 01	
H. D. B. Clay, collector, Yorktown, Va.....	833 77	
William Caldwell, collector, Cincinnati, Ohio.....	201 55	
J. Campbell, collector, Omaha, Nebr.....	172 35	
B. C. Cook, collector, Richmond, Va.....	470 90	
B. L. Cropley, collector, Georgetown, D. C.....	25 40	
J. W. Cobbs, collector, Paducah, Ky.....	198 01	
J. W. Clarke, collector, Corpus Christi, Tex.....	41 94	
D. F. Davis, collector, Bangor, Me.....	617 25	
F. N. Dow, collector, Portland, Me.....	1,127 52	
J. F. Dravo, collector, Pittsburgh, Pa.....	3,745 71	
A. C. Davis, collector, Beaufort, N. C.....	407 89	
R. F. Dodge, collector, Salem, Mass.....	2 31	
W. H. Daniels, collector, Oswegatchie, N. Y.....	153 85	
S. H. Doten, collector, Plymouth, Mass.....	35 64	
J. H. Elmer, collector, Bridgeton, N. J.....	1,782 22	
M. A. Edgar, collector, Perth Amboy, N. J.....	2,037 40	
D. Eagan, collector, Key West, Fla.....	664 83	
H. F. Earrow, collector, Brunswick, Ga.....	404 69	
B. Flagler, collector, Niagara, N. Y.....	65 24	
J. K. Faulkner, collector, Louisville, Ky.....	879 95	
W. R. Finch, collector, La Crosse, Wis.....	478 03	
George Fisher, collector, Cairo, Ill.....	980 13	
G. Frazee, collector, Burlington, Iowa.....	547 99	
F. W. Guptill, collector, Saco, Me.....	13 16	
C. A. Gould, collector, Buffalo, N. Y.....	1,761 57	
J. L. Gaston, collector, Chattanooga, Tenn.....	239 44	
F. B. Goss, collector, Barnstable, Mass.....	592 29	
J. H. Gray, collector, Alexandria, Va.....	500 35	
A. A. Gardner, collector, Nantucket, Mass.....	26 52	
J. S. Hanover, collector, Fairfield, Conn.....	952 09	
W. Hartsuff, collector, Huron, Mich.....	2,394 46	
A. F. Howard, collector, Portsmouth, N. H.....	258 16	
C. Harris, collector, Providence, R. I.....	1,202 69	
J. Hunter, collector, Saint Joseph, Mo.....	49 47	
H. F. Heriot, collector, Georgetown, S. C.....	225 80	
A. W. Hall, collector, Milwaukee, Wis.....	2,077 22	
E. Higgins, collector, Saint John's, Fla.....	1,129 40	
T. A. Henry, collector, Pamlico, N. C.....	615 28	

Carried forward.....

58,421 81 302,174,147 65

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward.....	\$58,421 81	\$302,174, 147 65
George Holmes, collector, Beaufort, S. C.....	275 33	
J. W. Howell, collector, Fernandina, Fla.....	127 41	
J. Hirst, collector, Saint Mark's, Fla.....	231 19	
W. G. Henderson, collector, Pearl River, Miss.....	850 85	
J. F. Hartranft, collector, Philadelphia, Pa.....	5,969 58	
W. H. Huse, collector, Newburyport, Mass.....	149 66	
J. D. Hopkins, collector, Frenchman's Bay, Me.....	845 23	
G. W. Howe, collector, Cuyahoga, Ohio.....	1,355 94	
T. Ireland, collector, Annapolis, Md.....	594 75	
T. F. Johnson, collector, Savannah, Ga.....	1,915 12	
J. C. Jewell, collector, Evansville, Ind.....	1,200 69	
T. E. Johnson, collector, Charleston, S. C.....	1,243 19	
L. H. Jerome, collector, Corpus Christi, Tex.....	5 84	
J. R. Jolley, collector, Teche, La.....	796 50	
G. A. Johnson, collector, San Diego, Cal.....	62 24	
J. M. Kircheval, collector, Nashville, Tenn.....	513 81	
W. Livingston, jr., collector, Detroit, Mich.....	2,491 79	
W. Lowen, collector, Sag Harbor, N. Y.....	305 51	
I. Lord, collector, Saco, Me.....	1 60	
J. J. Lamoree, collector, Oswego, N. Y.....	222 71	
H. Lenox, collector, Burlington, N. J.....	41 88	
J. A. Lube, collector, Albany, N. Y.....	2,639 33	
H. Lawson, collector, Eastern, Md.....	4,852 01	
J. O. Luby, collector, Brazos, Santiago.....	153 01	
D. McLaughlin, collector, Michigan, Mich.....	2,510 63	
C. E. Morris, collector, Genesee, N. Y.....	40 46	
J. D. Merryman, collector, Oregon, Oreg.....	677 43	
A. G. Mallay, collector, Galveston, Tex.....	868 30	
W. R. Mayo, collector, Norfolk, Va.....	21 64	
E. T. Moore, collector, Patchogue, N. Y.....	385 54	
G. W. Mathis, collector, Little Egg Harbor, N. J.....	208 53	
S. Moffatt, collector, Champlain, N. Y.....	104 98	
D. W. McClung, collector, Cincinnati, Ohio.....	2,848 45	
W. G. Morris, collector, Alaska, Alaska.....	5 45	
C. B. Marchant, collector, Edgartown, Mass.....	125 56	
W. C. Marshall, collector, Belfast, Me.....	1 33	
T. W. Mitchell, collector, Corpus Christie, Tex.....	31 13	
N. B. Nutt, collector, Passamaquoddy, Me.....	911 18	
A. Newburger, collector, Natchez, Miss.....	162 81	
C. Y. Osburn, collector, Superior, Mich.....	661 53	
F. A. Osgood, collector, Marblehead, Mass.....	36 55	
C. H. Odell, collector, Salem, Mass.....	160 91	
A. Putnam, collector, Middletown, Conn.....	749 12	
H. F. Pickels, collector, Delaware, Del.....	1,308 40	
E. J. Pennypacker, collector, Wilmington, N. C.....	819 19	
J. L. Pierce, collector, Machias, Me.....	554 68	
N. Plato, collector, Corpus Christie, Tex.....	97 44	
H. Potter, jr., lato collector, Pensacola, Fla.....	68 10	
J. Price, collector, Great Egg Harbor, N. J.....	167 62	
W. H. Pratt, collector, Humboldt, Cal.....	541 65	
George Parcher, collector, Saco, Me.....	19 38	
C. Rude, collector, Sandusky, Ohio.....	470 92	
C. E. Robinson, collector, Albemarle, N. C.....	484 26	
W. H. Robertson, collector, New York, N. Y.....	25,830 74	
S. H. Kitch, collector, Port Jefferson, N. Y.....	431 18	
O. H. Russell, collector, Richmond, Va.....	94 41	
H. C. Stafford, collector, Erie, Pa.....	471 77	
F. N. Shurtleff, collector, Willamette, Oreg.....	1,784 25	
W. H. Sargent, collector, Castine, Me.....	427 85	
G. B. Sawyer, collector, Wiscasset, Me.....	238 36	
V. Smith, collector, Duluth, Minn.....	144 79	
S. M. Sawyer, collector, Apalachicola, Fla.....	764 03	
J. W. Short, collector, Vicksburg, Miss.....	824 58	
J. Spalding, collector, Chicago, Ill.....	2,456 68	
W. J. Smith, collector, Memphis, Tenn.....	102 44	
W. H. Sears, collector, San Francisco, Cal.....	13,344 58	
J. W. Sargent, collector, Kennebunk, Me.....	36 35	
J. Shepard, collector, Saint Mary's, Ga.....	23 89	
E. Sprague, collector, Waldoborough, Me.....	318 89	
J. A. Tibbetts, collector, New London, Conn.....	1,402 92	
F. B. Torrey, collector, Bath, Me.....	55 89	
L. Thompson, collector, Delaware, Del.....	24 05	
George Toy, collector, Cherrystone, Va.....	1,847 94	
J. M. Tarble, collector, Pensacola, Fla.....	565 21	
H. N. Trumbull, collector, Stonington, Conn.....	367 12	
B. Upton, jr., collector, Tappahannock, Va.....	1,234 25	
C. Van Clive, collector, Yaquina, Oreg.....	77 76	
F. A. Vaughan, collector, Saluria, Tex.....	122 98	
G. W. Warren, collector, Cape Vincent, N. Y.....	96 37	
C. B. Watson, collector, Southern Oregon.....	192 99	
J. H. Wilson, collector, Georgetown, D. C.....	969 58	
W. Wells, collector, Vermont, Vt.....	91 02	

Carried forward.....

154,183 02 302,174, 147 65

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MARINE HOSPITAL TAX—Continued.

Brought forward.....	\$154, 183 02	\$302, 174, 147 65
E. H. Webster, collector, Baltimore, Md.....	12, 305 48	
P. C. Wiggin, collector, Kennebunk, Me.....	12 39	
R. Worthington, collector, Boston, Mass.....	6, 705 53	
J. W. Wakefield, collector, Bath, Me.....	907 76	
C. M. Whitney, collector, Saint Louis, Mo.....	4, 973 58	
F. E. Witzell, collector, Saint Augustine, Fla.....	22 08	
		170, 109 84

FROM RELIEF OF SICK, DISBALED, AND DESTITUTE SEAMEN.

C. H. Alley.....	35 70	
J. W. Chew.....	433 79	
S. B. Clarke.....	100 00	
W. H. Robertson.....	1, 423 56	
E. L. Sullivan.....	61 72	
J. G. Stetson.....	4, 152 88	
W. H. Sears.....	28 60	
E. H. Webster.....	25 00	
		6, 261 25

FROM LABOR, DRAYAGE, AND STORAGE.

R. Armstrong, collector, Dubuque, Iowa.....	21 30	
A. S. Badger, collector, New Orleans, La.....	717 12	
J. Bookwalter, collector, Minnesota, Minn.....	138 54	
G. E. Bowden, collector, Norfolk, Va.....	25	
A. D. Bissell, collector, Buffalo, N. Y.....	6 60	
J. B. Battello, collector, Miami, Ohio.....	10 90	
J. W. Burke, collector, Mobile, Ala.....	28 30	
W. Caldwell, collector, Cincinnati, Ohio.....	191 25	
J. W. Cobbs, collector, Paducah, Ky.....	3 00	
R. L. Cropley, collector, Georgetown, D. C.....	9 75	
W. H. Daniels, collector, Oswegatchie, N. Y.....	60 00	
F. N. Dow, collector, Portland, Me.....	3, 417 69	
J. F. Dravo, collector, Pittsburg, Pa.....	344 15	
J. K. Faulkner, collector, Louisville, Ky.....	327 71	
C. A. Gould, collector, Buffalo, N. Y.....	214 00	
J. F. Hartranft, collector, Philadelphia, Pa.....	6, 371 89	
C. Harris, collector, Providence, R. I.....	684 40	
T. F. Johnson, collector, Savannah, Ga.....	56 75	
T. B. Johnston, collector, Charleston, S. C.....	3, 539 77	
J. M. Kercheval, collector, Nashville, Tenn.....	4 75	
A. M. Kuhn, collector, Indianapolis, Ind.....	60	
J. O. Luby, collector, Brazos, Tex.....	318 88	
W. Livingstone, jr., collector, Detroit, Mich.....	2, 910 61	
J. J. Lawrence, collector, Oswego, N. Y.....	2, 999 50	
J. R. Leonard, collector, Indianapolis, Ind.....	94 75	
D. W. McClung, collector, Cincinnati, Ohio.....	1, 387 95	
A. G. Malloy, collector, Galveston, Tex.....	2, 115 71	
C. H. Odell, collector, Salem, Mass.....	45 00	
H. F. Pickels, collector, Delaware, Del.....	15 00	
A. Putnam, collector, Middletown, Conn.....	100 00	
E. J. Pennypacker, collector, Wilmington, N. C.....	50	
W. H. Robertson, collector, New York, N. Y.....	25, 553 08	
W. H. Sears, collector, San Francisco, Cal.....	1, 257 11	
J. Spalding, collector, Chicago, Ill.....	50	
J. A. Tibbetts, collector, New London, Conn.....	49 00	
J. M. Tarble, collector, Pensacola, Fla.....	12 00	
F. B. Torrey, collector, Bath, Me.....	1 50	
J. W. Wakefield, collector, Bath, Me.....	127 50	
J. H. Wilson, collector, Georgetown, D. C.....	78 30	
E. H. Webster, collector, Baltimore, Md.....	3, 013 62	
R. Worthington, collector, Boston, Mass.....	15, 495 92	
C. M. Whitney, collector, Saint Louis, Mo.....	1, 375 82	
		73, 100 97

FROM SERVICES OF UNITED STATES OFFICERS.

A. H. Abell, collector, Dunkirk, N. Y.....	276 00	
R. Alvarez, deputy collector, Key West, Fla.....	488 00	
F. J. Babson, collector, Gloucester, Mass.....	966 00	
I. M. Boardman, collector, Belfast, Me.....	62 50	
A. D. Bissell, collector, Buffalo, N. Y.....	90 64	
J. W. Burke, collector, Mobile, Ala.....	3 60	
A. S. Badger, collector, New Orleans, La.....	6, 946 13	
J. Bookwalter, collector, Minnesota, Minn.....	3, 288 50	
J. C. Byrbee, collector, New Haven, Conn.....	19 84	
J. R. Bierly, collector, Wilmington, N. C.....	585 00	
A. J. Beers, collector, New Haven, Conn.....	472 91	
A. A. Burleigh, collector, Aroostook, Me.....	10	
G. E. Bowden, collector, Norfolk, Va.....	12 00	
W. A. Baldwin, collector, Newark, N. J.....	9 00	
H. De B. Clay, collector, Yorktown, Va.....	1, 320 60	
J. W. Clarke, collector, Corpus Christi, Tex.....	693 80	

Carried forward..... 15, 234 02 302, 432, 619 71

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM SERVICES OF UNITED STATES OFFICERS—Continued.

Brought forward	\$15,234 02	\$302,432,619 71
W. H. Daniels, collector, Oswegatchie, N. Y.	1,099 12	
F. N. Dow, collector, Portland, Me.	2,177 00	
M. A. Edgar, Perth Amboy, N. J.	1,730 00	
D. Egan, collector, Key West, Fla.	984 00	
B. Flagler, collector, Niagara, N. Y.	6,134 69	
C. A. Gould, collector, Buffalo, N. Y.	3,498 32	
F. B. Goss, collector, Barnstable, Mass.	400 00	
W. Hartsuff, collector, Huron, Mich.	1,398 00	
C. Harris, collector, Providence, R. I.	730 00	
J. F. Hartmanft, collector, Philadelphia, Pa.	12,587 05	
J. D. Hopkins, collector, Frenchman's Bay, Me.	430 00	
T. F. Johnson, collector, Savannah, Ga.	307 00	
L. H. Jerome, collector, Corpus Christi, Tex.	322 00	
P. P. Kidder, collector, Dunkirk, N. Y.	276 00	
W. Livingstone, jr., collector, Detroit, Mich.	1,686 30	
J. O. Luby, collector, Brazos, Tex.	24 50	
C. E. Morris, collector, Genesee, N. Y.	277 15	
A. G. Malloy, collector, Galveston, Tex.	140 80	
S. Moffett, collector, Champlain, N. Y.	99 00	
C. H. Odell, collector, Salem, Mass.	16 50	
N. Plato, collector, Corpus Christi, Tex.	665 50	
H. F. Pickels, collector, Delaware, Del.	5 00	
E. J. Pennypacker, collector, Wilmington, N. C.	9 00	
W. H. Robertson, collector, New York, N. Y.	117,576 00	
H. C. Stafford, collector, Erie, Pa.	17 50	
G. B. Sawyer, collector, Wiscasset, Me.	72 00	
V. Smith, collector, Duluth, Minn.	132 00	
W. H. Sargent, collector, Castine, Me.	31 00	
J. Spalding, collector, Chicago, Ill.	3,611 68	
W. H. Sears, collector, San Francisco, Cal.	19,777 24	
W. A. Sayler, collector, Paso del Norte, Tex.	1,499 80	
J. A. Tibbetts, New London, Conn.	74 50	
W. Wells, collector, Vermont, Vt.	4,738 25	
C. M. Whitney, collector, Saint Louis, Mo.	160 00	
E. H. Webster, collector, Baltimore, Md.	14,138 66	
R. Worthington, collector, Boston, Mass.	33,507 78	
		245,567 33

FROM CUSTOMS OFFICER'S FEES.

A. S. Badger, collector, New Orleans, La.	11,080 75
E. Brown, late acting collector, Sitka, Alaska	80
J. W. Clarke, collector, Corpus Christi, Tex.	7 50
P. N. Dow, collector, Portland, Me.	9,139 48
W. R. Finch, collector, La Crosse, Wis.	106 90
J. F. Hartmanft, collector, Philadelphia, Pa.	21,331 49
W. H. Pratt, collector, Humboldt, Cal.	76 75
W. H. Robertson, collector, New York, N. Y.	179,755 38
J. Spalding, collector, Chicago, Ill.	13,459 15
W. H. Sears, collector, San Francisco, Cal.	20,223 74
W. A. Sayler, collector, Paso del Norte, Tex.	346 18
A. Tibbetts, late collector, Paso del Norte, Tex.	2 00
E. H. Webster, collector, Baltimore, Md.	13,137 23
R. Worthington, collector, Boston, Mass.	36,373 86

305,041 21

FROM WEIGHING FEES.

A. S. Badger, collector, New Orleans, La.	304 87
A. D. Bissell, collector, Buffalo, N. Y.	31 14
F. J. Babson, collector, Gloucester, Mass.	294 09
I. M. Boardman, collector, Belfast, Me.	3 06
J. W. Burke, collector, Mobile, Ala.	8 50
J. W. Clarke, collector, Corpus Christi, Tex.	8 04
R. C. Crowell, collector, Kansas City, Mo.	11 05
H. De B. Clay, collector, Yorktown, Va.	989 90
J. F. Dravo, collector, Pittsburgh, Pa.	25 29
F. N. Dow, collector, Portland, Me.	78 37
C. A. Gould, collector, Buffalo, N. Y.	16 87
J. F. Hartmanft, collector, Philadelphia, Pa.	4,809 67
C. Harris, collector, Providence, R. I.	1 74
T. B. Johnston, collector, Charleston, S. C.	61 80
J. O. Luby, collector, Brazos, Tex.	22 00
A. G. Malloy, collector, Galveston, Tex.	71 75
H. F. Pickels, collector, Delaware, Del.	1 71
N. Plato, collector, Corpus Christi, Tex.	1 06
E. J. Pennypacker, collector, Wilmington, N. C.	3 70
W. H. Robertson, collector, New York, N. Y.	107,487 16
W. H. Sears, collector, San Francisco, Cal.	11,589 78
J. Spalding, collector, Chicago, Ill.	2 10
S. M. Sawyer, collector, Apalachicola, Fla.	24 00
F. A. Vaughan, collector, Saluria, Tex.	6 44
E. H. Webster, collector, Baltimore, Md.	3,143 88
R. Worthington, collector, Boston, Mass.	10,870 07

139,867 54

Carried forward

303,123,095 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward..... \$303, 123, 095 79

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS.

J. A. P. Allen, collector, New Bedford, Mass.	\$55 00
R. Armstrong, collector, Dubuque, Iowa.	5 00
A. H. Abell, collector, Dunkirk, N. Y.	5 00
R. Alvarez, collector, Key West, Fla.	449 22
A. A. Burleigh, collector, Arrostook, Me.	1,077 82
J. W. Burke, collector, Mobile, Ala.	5 00
G. Bliss, collector, Waldoborough, Me.	32 54
J. C. Byxbee, collector, New Haven, Conn.	5 00
A. S. Badger, collector, New Orleans, La.	2,829 99
J. Bookwalter, collector, Minnesota, Minn.	499 95
A. W. Bash, collector, Puget Sound, Wash.	6,651 62
J. D. Bowie, collector, Petersburg, Va.	15 00
F. J. Babson, collector, Gloucester, Mass.	110 00
G. E. Bowden, collector, Norfolk, Va.	70 00
J. B. Battolle, collector, Miami, Ohio.	5 00
A. J. Beers, collector, New Haven, Conn.	18 95
W. A. Baldwin, collector, Newark, N. J.	1,250 00
A. H. Beach, collector, Wheeling, W. Va.	25 00
J. Campbell, collector, Omaha, Nebr.	2 50
J. W. Clarke, collector, Corpus Christi, Tex.	231 94
W. Caldwell, collector, Cincinnati, Ohio.	55 00
T. F. Cassels, collector, Memphis, Tenn.	116 62
H. De B. Clay, collector, Yorktown, Va.	10 00
B. C. Cook, collector, Richmond, Va.	5 00
W. H. Daniels, collector, Oswegatchie, N. Y.	383 72
J. P. Donworth, collector, Arrostook, Me.	106 83
D. F. Davis, collector, Bangor, Me.	1,925 80
F. N. Dow, collector, Portland, Me.	25 00
M. A. Edgar, collector, Perth Amboy, N. J.	115 00
D. Eagan, collector, Key West, Fla.	1,621 74
B. Flagler, collector, Niagara, N. Y.	225 71
C. A. Gould, collector, Buffalo, N. Y.	768 22
F. B. Goss, collector, Barnstable, Mass.	5 00
J. F. Hartranft, collector, Philadelphia, Pa.	226 27
G. Holmes, collector, Beaufort, S. C.	5 00
W. H. Hunt, jr., collector, Montana and Idaho.	570 00
G. W. Howe, collector, Cuyahoga, Ohio.	62 15
A. W. Hall, collector, Milwaukee, Wis.	20 00
W. G. Henderson, collector, Pearl River, Miss.	15 00
J. Hanover, collector, Fairfield, Conn.	229 95
W. Hartsuff, collector, Huron, Mich.	522 66
J. D. Hopkins, collector, Frenchman's Bay, Me.	2 49
C. Harris, collector, Providence, R. I.	167 91
H. F. Herriot, collector, Georgetown, D. C.	130 00
A. F. Howard, collector, Portsmouth, N. H.	50 63
T. F. Johnson, collector, Savannah, Ga.	290 76
T. B. Johnston, collector, Charleston, S. C.	112 50
G. A. Johnson, collector, San Diego, Cal.	30 00
L. H. Jerome, collector, Corpus Christi, Tex.	568 09
J. O. Luby, collector, Brazos, Tex.	659 86
W. Livingstone, jr., collector, Detroit, Mich.	3,355 08
J. J. Lawrence, collector, Oswego, N. Y.	25 00
J. R. Leonard, collector, Indianapolis, Ind.	20 00
A. G. Malloy, collector, Galveston, Tex.	235 33
D. McLaughlin, collector, Michigan, Mich.	99
J. D. Merryman, collector, Oregon, Oreg.	10 00
T. W. Mitchell, collector, Corpus Christi, Tex.	60 57
S. Moffett, collector, Champlain, N. Y.	105 00
D. W. McClung, collector, Cincinnati, Ohio.	10 00
C. E. Morris, collector, Genesee, N. Y.	35 50
N. B. Nutt, collector, Passamaquoddy, Me.	85 63
C. Y. Osburn, collector, Superior, Mich.	169 15
C. H. Odell, collector, Salem, Mass.	5 00
N. Plato, collector, Corpus Christi, Tex.	1,280 59
E. J. Pennypacker, collector, Wilmington, N. C.	361 90
W. H. Pratt, collector, Humboldt, Cal.	10 00
J. L. Pierce, collector, Machias, Me.	5 00
W. H. Robertson, collector, New York, N. Y.	70,727 13
C. E. Robinson, collector, Albemarle, N. C.	10 00
W. H. Sears, collector, San Francisco, Cal.	25,919 39
W. A. Saylor, collector, Paso del Norte, Tex.	3,525 07
V. Smith, collector, Duluth, Minn.	10 00
J. Spalding, collector, Chicago, Ill.	1,758 76
S. M. Sawyer, collector, Apalachicola, Fla.	12 00
E. L. Sullivan, late collector, San Francisco, Cal.	61 28
F. N. Shurtliff, collector, Willamette, Oreg.	359 78
J. M. Tarble, collector, Pensacola, Fla.	237 83
J. A. Tibbetts, collector, New London, Conn.	20 00
A. Tibbetts, collector, Paso del Norte, Tex.	6 20
G. Toy, collector, Cherrystone, Va.	200 00
B. Upton, jr., collector, Tappahannock, Va.	10 00
E. A. Vaughan, collector, Saluria, Tex.	165 12

Carried forward.....

131, 146 74 303, 123, 095 79

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—CUSTOMS—Continued.

Brought forward	\$131, 146 74	\$303, 123, 095 79
W. Wells, collector, Vermont, Vt.	2, 986 70	
R. Worthington, collector, Boston, Mass.	8, 357 63	
E. H. Webster, collector, Baltimore, Md.	43 85	
C. M. Whitney, collector, Saint Louis, Mo.	19 65	
G. W. Warren, collector, Cape Vincent, N. Y.	195 00	
F. N. Wicker, collector, Key West, Fla.	4 85	
C. B. Watson, collector, Southern Oregon	5 00	

142, 759 52

FROM EMOLUMENT FEES—CUSTOMS.

R. Alvarez, collector, Key West, Fla.	1, 316 42	
A. A. Burleigh, collector, Arcostook, Me.	812 55	
F. J. Babson, collector, Gloucester, Mass.	35 06	
George Bliss, collector, Waldoborough, Me.	2, 552 78	
J. W. Burke, collector, Mobile, Ala.	1, 204 24	
A. J. Beers, collector, New Haven, Conn.	1, 457 53	
G. E. Bowden, collector, Norfolk, Va.	591 60	
S. E. Bryant, acting collector, Kennebunk, Me.	27 25	
J. R. Brierly, collector, Wilmington, Cal.	1, 589 88	
J. Brady, jr., collector, Fall River, Mass.	1, 002 13	
A. D. Bissell, collector, Buffalo, N. Y.	186 30	
J. Bookwalter, collector, Minnesota, Minn.	6, 350 63	
H. De B. Clay, collector, Yorktown, Va.	17 20	
J. W. Clarke, collector, Corpus Christi, Tex.	180 67	
W. F. Daniels, collector, Oswegatchie, N. Y.	2, 859 46	
J. F. Dravo, collector, Pittsburgh, Pa.	32, 319 29	
M. A. Edgar, collector, Perth Amboy, N. J.	87 30	
H. P. Farrow, collector, Brunswick, Ga.	434 54	
E. W. Fox, late collector, Saint Louis, Mo.	122 66	
B. Flagler, collector, Niagara, N. Y.	8, 920 05	
F. W. Guptill, collector, Saco, Me.	28 97	
C. A. Gould, collector, Buffalo, N. Y.	26, 872 00	
W. Hartsuff, collector, Huron, Mich.	672 88	
J. D. Hopkins, collector, Frenchman's Bay, Me.	1 00	
G. W. Howe, collector, Cuyahoga, Ohio.	8, 354 61	
A. W. Hall, collector, Milwaukee, Wis.	8, 651 57	
T. S. Hudson, collector, Eastern, Md.	274 97	
H. A. Kennedy, collector, Waldoborough, Me.	278 91	
J. J. Lawrence, collector, Oswego, N. Y.	19, 153 41	
J. A. Luby, collector, Albany, N. Y.	211 88	
W. Livingstone, jr., collector, Detroit, Mich.	2, 294 90	
H. Lawson, collector, Eastern, Md.	404 96	
S. Moffett, collector, Champlain, N. Y.	9, 320 61	
C. E. Morris, collector, Genesee, N. Y.	697 96	
D. McLaughlin, collector, Michigan, Mich.	3, 613 45	
W. G. Morris, collector, Sitka, Alaska.	10 30	
D. W. McClung, collector, Cincinnati, Ohio.	34, 943 20	
T. W. Mitchell, collector, Corpus Christi, Tex.	28 15	
A. G. Malloy, collector, Galveston, Tex.	879 80	
N. B. Nutt, collector, Passamaquoddy, Me.	88 38	
C. Y. Osburn, collector, Superior, Mich.	2, 908 02	
E. J. Pennypacker, collector, Wilmington, N. C.	1, 598 40	
N. Plato, collector, Corpus Christi, Tex.	747 70	
H. Potter, jr., late collector, Pensacola, Fla.	91 63	
C. Rude, collector, Sandusky, Ohio.	113 72	
F. N. Shurtliff, collector, Willamette, Oreg.	15, 569 39	
J. M. Tarble, collector, Pensacola, Fla.	87	
L. Thompson, collector, Delaware, Del.	20 34	
C. Van Cleve, collector, Yaquina, Oreg.	10 50	
J. H. Wilson, collector, Georgetown, D. C.	268 10	
W. Wells, collector, Vermont, Vt.	22, 944 08	
J. W. Wakefield, collector, Bath, Me.	4, 457 08	
C. M. Whitney, collector, Saint Louis, Mo.	40, 616 89	
F. N. Wicker, collector, Key West, Fla.	5, 107 73	

273, 303 90

FROM IMMIGRANT FEES.

J. A. P. Allen, collector, New Bedford, Mass.	190 50	
R. Alvarez, collector, Key West, Fla.	454 50	
F. J. Babson, collector, Gloucester, Mass.	2 00	
A. S. Badger, collector, New Orleans, La.	1, 276 50	
J. C. Byrbee, collector, New Haven, Conn.	1 50	
A. J. Beers, collector, New Haven, Conn.	5 00	
J. W. Burke, collector, Mobile, Ala.	6 00	
F. N. Dow, collector, Portland, Me.	423 00	
D. Eagan, collector, Key West, Fla.	1, 360 50	
F. B. Goss, collector, Barnstable, Mass.	34 50	
J. F. Hartranft, collector, Philadelphia, Pa.	11, 110 50	
J. McLaughlin, collector, Michigan, Mich.	1 50	
A. G. Malloy, collector, Galveston, Tex.	485 50	
C. Y. Osburn, collector, Superior, Mich.	54 00	
W. H. Robertson, collector, New York, N. Y.	142, 534 00	
V. Smith, collector, Duluth, Minn.	21 00	
S. Spalding, collector, Chicago, Ill.	2 00	

Carried forward

157, 962 50 303, 539, 159 21

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM IMMIGRANT FEES—Continued.

Brought forward.....	\$157,962 50	\$303,539,159 21
W. H. Sears, collector, San Francisco, Cal.....	1,579 50	
J. M. Tarble, collector, Pensacola, Fla.....	19 00	
E. H. Webster, collector, Baltimore, Md.....	7,968 00	
G. W. Warren, collector, Cape Vincent, N. Y.....	5 00	
R. Worthington, collector, Boston, Mass.....	9,468 50	
		177,002 50

FROM SHIPPING FEES.

F. J. Babson, collector, Gloucester, Mass.....	20 00	
George Bliss, collector, Waldoborough, Me.....	4 00	
B. C. Cook, collector, Richmond, Va.....	69 00	
H. DeB. Clay, collector, Yorktown, Va.....	4 00	
G. Holmes, collector, Beaufort, S. C.....	12 00	
W. Livingston, jr., collector, Detroit, Mich.....	16 10	
A. G. Malloy, collector, Galveston, Tex.....	2 50	
C. H. Odell, collector, Salem, Mass.....	8 00	
John Price, collector, Great Egg Harbor, N. Y.....	3 50	
W. H. Pratt, collector, Humboldt, Cal.....	320 50	
E. J. Pennypacker, collector, Wilmington, Cal.....	15 50	
H. F. Pickels, collector, Delaware, Del.....	4 00	
O. F. Russell, collector, Richmond, Va.....	38 00	
W. H. Sargent, collector, Castine, Me.....	3 50	
F. N. Shurtliff, collector, Willamette, Oreg.....	80 00	
S. M. Sawyer, collector, Apalachicola, Fla.....	20 00	
J. M. Tarble, collector, Pensacola, Fla.....	298 50	
C. H. Alley, shipping commissioner, Pascagoula, Miss.....	193 50	
H. Armstrong, shipping commissioner, Norfolk, Va.....	38 00	
J. Babson, shipping commissioner, Boston, Mass.....	5,143 00	
A. M. Ballock, shipping commissioner, Norfolk, Va.....	131 50	
J. Beckett, shipping commissioner, Savannah, Ga.....	206 50	
H. Bash, shipping commissioner, Port Townsend, Wash.....	1,643 00	
T. A. Codd, shipping commissioner, New Bedford, Mass.....	126 92	
G. J. Hall, shipping commissioner, Brunswick, Ga.....	328 50	
H. L. Hoyt, shipping commissioner, Portland, Oreg.....	217 00	
H. C. Hathaway, shipping commissioner, New Bedford, Mass.....	87 00	
F. C. Humphreys, shipping commissioner, Pensacola, Fla.....	169 25	
W. L. James, shipping commissioner, Philadelphia, Pa.....	1,072 25	
C. P. Knapp, shipping commissioner, Portland, Me.....	1,851 50	
B. L. Nichols, shipping commissioner, Providence, R. I.....	1,126 00	
J. A. O'Brien, shipping commissioner, Philadelphia, Pa.....	6,626 75	
A. C. Penton, shipping commissioner, Wilmington, N. C.....	46 85	
J. L. Parkhurst, shipping commissioner, Georgetown, D. C.....	3 50	
J. S. Rawlett, shipping commissioner, Waldoborough, Me.....	334 00	
J. J. Rodgers, shipping commissioner, Baltimore, Md.....	2,186 50	
J. C. Reed, shipping commissioner, Philadelphia, Pa.....	19,176 50	
P. Ravesees, shipping commissioner, Mobile, Ala.....	341 00	
E. O. Smith, shipping commissioner, Bath, Me.....	471 00	
R. S. Stubbs, shipping commissioner, Portland, Oreg.....	24 00	
J. D. Stevenson, shipping commissioner, San Francisco, Cal.....	15,173 00	
G. B. Stoddard, shipping commissioner, Charleston, S. C.....	597 50	
C. P. Upshar, shipping commissioner, Astoria, Oreg.....	682 00	
William Wright, shipping commissioner, New Orleans, La.....	2,568 50	

61,484 12

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY.

A. R. Ayres, clerk, Washington Territory.....	23 25	
C. T. Acton, assistant treasurer, New York.....	35 74	
H. E. Andrews, clerk, western district Tennessee.....	534 40	
W. A. Allen, clerk, eastern district Texas.....	71 80	
A. E. Buck, clerk, northern district Georgia.....	142 57	
W. H. Bradley, clerk, northern district Illinois.....	2,138 77	
E. F. Bishop, clerk, district Colorado.....	582 73	
N. C. Butler, clerk, district Indiana.....	509 98	
B. L. Benedict, clerk, eastern district New York.....	35 00	
E. Bill, clerk, northern district Ohio.....	315 61	
C. H. Bill, deputy clerk, northern district Ohio.....	269 83	
L. T. Baxter, clerk, middle district Tennessee.....	474 57	
C. T. Barry, clerk, eastern district Virginia.....	35 58	
W. H. Bliss, attorney, eastern district Missouri.....	10 00	
W. Bird, Indian agent.....	63 17	
S. B. Crail, clerk, district Kentucky.....	1,838 32	
S. C. McCandless, clerk, western district Pennsylvania.....	75 58	
A. J. Crane, late collector internal revenue, 3d district Vermont.....	19 81	
W. W. Chapman.....	300 00	
City National Bank.....	500 00	
J. H. Clark, clerk, eastern district Missouri.....	58 70	
M. B. Converse, clerk, southern district Illinois.....	911 06	
H. C. Cowles, clerk, western district North Carolina.....	20 61	
B. R. Cowen, clerk, southern district Ohio.....	859 72	

Carried forward.....

9,826 98 303,777,645 83

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM FINES, PENALTIES, AND FORFEITURES—JUDICIARY—Continued.

Brought forward	\$9,826 98	\$303,777,645 83
E. R. Campbell, clerk, middle district Tennessee	14 15	
J. W. Chew, clerk, district Maryland	31 84	
D. J. Davison, clerk, eastern district Michigan	545 01	
E. S. Dundy, jr., clerk, district Nebraska	535 00	
J. W. Dimmick, marshal, district Alabama	9 75	
A. R. Z. Dawson, clerk, district Dakota	50 00	
A. H. Davis, clerk, district Maine	150 00	
F. N. Dow, collector of customs, Portland, Me	475 00	
E. G. Edgarton, clerk, district Dakota	350 00	
J. B. Erhardt, marshal, southern district New York	198 65	
M. Erwin, clerk, southern district Georgia	74 40	
B. W. Etheridge, clerk, western district Tennessee	129 30	
J. H. Finks, clerk, northern district Texas	518 60	
R. L. Goodrich, clerk, eastern district Arkansas	196 64	
T. Griffith, clerk, southern district New York	197 92	
H. C. Geisburg, clerk, western district Missouri	10 00	
C. B. Germain, clerk, northern district New York	125 00	
F. W. Glenn, late collector internal revenue, first district Texas	254 56	
G. R. Hill, clerk, northern district Mississippi	60 00	
H. M. Hinsdell, clerk, western district Michigan	400 50	
C. H. Hill, clerk, district Massachusetts	543 50	
S. Hoffman, clerk, district California	505 00	
A. R. Humes, clerk, eastern district Tennessee	37 77	
C. B. Hinsdell, clerk, western district Michigan	71 70	
W. C. Howard, clerk, southern district Ohio	988 20	
J. Hall, marshal, western district Pennsylvania	296 59	
A. Hobbs, clerk, northern district Iowa	320 00	
T. W. Hunt, marshal, southern district Mississippi	17 15	
G. W. Ingalls, Indian agent	43 50	
C. S. Jeffard, clerk, district Arizona	25 00	
W. H. King, clerk, southern district Georgia	167 73	
E. Kurtz, clerk, eastern district Wisconsin	752 75	
E. O. Locke, clerk, southern district Florida	539 69	
H. K. Love, clerk, southern district Iowa	72 40	
R. H. Lamson, clerk, district Oregon	1,559 64	
E. S. Lincoln, clerk, eastern district Pennsylvania	1,592 07	
R. B. Leman, clerk, northern district New York	48 45	
E. E. Marvin, clerk, district Connecticut	500 00	
N. C. Morgan, clerk, district Dakota	57 20	
S. C. McCandless, clerk, western district Pennsylvania	737 23	
J. McGuire, late receiver public moneys, Monroe, La	6 00	
A. McGehee, clerk, district Mississippi	534 53	
A. McCue, Solicitor of the Treasury	65 00	
C. McMichael, marshal, District of Columbia	85 75	
A. W. McCullough, clerk, northern district Alabama	53 88	
C. H. Morrison, late receiver public moneys, Monroe, La	136 80	
H. S. Neal, Solicitor of the Treasury	52 92	
E. S. Nicolls, late receiver public moneys, Independence, Kans	105 44	
J. C. Orr, late collector internal revenue, district West Virginia	35 75	
R. G. O'Brien, clerk, district Washington Territory	58 25	
W. P. Preble, clerk, district Maine	314 06	
R. M. Pratt, Indian agent	104 55	
J. W. Payne, clerk, western district North Carolina	96 25	
E. Root, attorney, southern district New York	562 62	
J. C. Reed, clerk, western district North Carolina	47 05	
N. J. Riddiot, clerk, eastern district North Carolina	141 70	
L. Ruggles, late receiver public moneys, Florence, Ariz	60 00	
L. Rowe, clerk, district New Jersey	198 17	
B. B. Smalley, clerk, district Vermont	15 83	
W. A. Spencer, clerk, district Minnesota	1,814 02	
J. Seavey, clerk, district Washington Territory	1,233 65	
F. M. Stewart, clerk, western district Wisconsin	3,465 56	
J. G. Stetson, clerk, district Massachusetts	584 70	
E. M. Seabrook, clerk, district South Carolina	5 00	
E. H. Smith, clerk, district New Mexico	17 50	
W. A. Saylor, late collector internal revenue, second district Texas	18 95	
G. P. Sanger, attorney, district Massachusetts	400 00	
L. Schmidt, clerk, western district Missouri	512 25	
Secretary of the Treasury	194 25	
W. A. Sherman, late receiver of public moneys, Augusta, Kans	36 00	
W. E. Singleton, clerk, eastern district Texas	47 90	
D. C. Tuttle, late receiver of public moneys, Camden, Ark	16 50	
L. Saturn, Indian agent	47 10	
J. Varnum, late receiver of public moneys, Gainesville, Fla	45 00	
A. J. Van Duzee, clerk, northern district Iowa	48 80	
S. Wheeler, clerk, western district Arkansas	1,364 30	
William Whiting, Indian agent	44 32	
J. C. Wilson, clerk, district Kansas	30 30	
P. Walter, clerk, northern district Florida	46 20	

35,733 84

Carried forward

\$303,813,379 67

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

Brought forward.....\$303, 813, 379 67

FROM EMOLUMENT FEES—JUDICIARY.

N. P. Banks, marshal, district Massachusetts	546 00
Thomas Boles, marshal, western district Arkansas	3, 089 76
S. Bell, clerk, eastern district Pennsylvania	2, 942 66
L. T. Baxter, clerk, middle district Tennessee	14 44
W. S. Doolittle, clerk, northern district New York	100 67
W. P. Fishback, clerk, district Indiana	800 00
E. D. Frank, clerk, district Nebraska	1, 061 31
T. Griffith, clerk, southern district New York	416 38
H. D. Gamble, clerk, western district Pennsylvania	44 50
H. C. Geisburg, clerk, western district Missouri	482 57
J. Hall, marshal, northern district Pennsylvania	10, 468 01
O. B. Hillis, clerk, district Minnesota	450 44
E. S. Kearney, late marshal, district Oregon	2, 114 47
S. H. Lyman, clerk, southern district New York	5, 585 83
J. F. Lewis, late marshal, western district Virginia	5, 456 54
C. S. Lincoln, clerk, eastern district Pennsylvania	1, 111 94
J. H. McKenney, clerk, Supreme Court United States	2, 574 49
H. E. Mann, late clerk, district Minnesota	605 91
S. W. Milton, attorney clerk, South Carolina	159 38
C. D. MacDougall, marshal, northern district New York	1, 813 59
J. F. Meigs, attorney, eastern district Tennessee	580 03
J. M. Meek, attorney, eastern district Tennessee	988 06
C. McMichael, marshal, District of Columbia	2, 432 26
M. M. Price, collector, eastern district Missouri	65 85
W. Robbins, late collector, northern district New York	11, 728 76
D. B. Russell, marshal, eastern district Arkansas	13 02
B. J. Spooner, marshal, district Indiana	1, 985 70
P. J. Stroback, late marshal, southern district Alabama	1, 389 10
A. P. Selby, clerk, eastern district Missouri	248 06
W. H. Smith, attorney, northern district Alabama	256 00
L. S. B. Sawyer, clerk, district California	2, 042 63

61, 563 36

FROM PROCEEDS OF SALES OF GOVERNMENT PROPERTY.

Treasury Department	30, 878 50
War Department:	
Quartermaster-General's Office	125, 662 39
Medical	3, 643 16
Subsistence	9 45
Ordnance	13, 455 39
Adjutant-General's Office	124 11
Signal Service	278 55
Military Prison	211 00
Military Academy	2, 087 69
War Department	1, 811 07
Engineer's Office	6, 878 50
Louisville and Portland Canal	41 00
Navy Department:	
Yards and Docks	7, 039 41
Construction and Repair	17, 767 54
Provisions and Clothing	18, 520 72
Medicine and Surgery	78 78
Equipment and Recruiting	20, 865 57
Navigation	707 97
Steam Engineering	14, 844 77
Marine	653 17
Navy Department, Civil	819 86
Arctic Expedition	43 01
Miscellaneous:	
Senate	929 93
House of Representatives	161 31
Public Printer	10, 902 33
Executive Office	53 00
State Department	3, 229 96
Department of Agriculture	1, 754 99
Department of Justice	808 07
Department of the Interior	9, 600 87

302, 882 07

FROM MISCELLANEOUS SOURCES.

Fees on letters patent	1, 055, 697 60
Tax on circulation, &c., national banks	2, 914, 222 27
Deposit on account surveying public lands	594, 414 34
Mileage of examiners	1, 127 70
Sales of ordnance materials, War Department	119, 014 81
Sales of powder account, War Department	76 00
Sales of ordnance materials, Navy Department	2, 643 58
Sales of condemned naval vessels, Navy Department	55, 541 80
Sales of small-arms, Navy Department	231 62

177, 507 81

Carried forward.....308, 920, 799 80

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MISCELLANEOUS SOURCES—Continued.

Brought forward.....		\$308,920,799 80
Depreciations on public lands.....		29,319 21
Soldiers' Home permanent fund.....		333,735 05
Profits on coinage.....	659,074 09	
Profits on standard silver dollars.....	5,329,120 99	
Deductions on bullion deposits.....	58,964 77	
Assays, &c., of ores.....	4,125 11	
		6,051,284 96
United States notes.....	84,493,153 00	
Certificates of deposit.....	56,565,000 00	
Silver certificates.....	41,080,000 00	
Funded loan of 1907.....	58,150 00	
Gold certificates.....	63,000,000 00	
		245,196,303 00
Sioux City and Pacific Railroad Company.....	47,521 36	
Central Branch Union Pacific Railroad Company.....	57,345 21	
Central Pacific Railroad Company.....	78 65	
Kansas Pacific Railway Company.....	229,002 63	
Reimbursement of interest, Union Pacific Railway Company.....	924,634 50	
Sinking fund, Union Pacific Railway Company.....	2,086,767 40	
Reimbursement of interest, Central Pacific Railway Company.....	349,489 23	
Sinking fund, Central Pacific Railway Company.....	389,940 38	
		4,084,779 36
Reimbursement by Sioux Indians, &c.....	27,779 62	
Reimbursement by Otee and Missouriias, &c.....	61,315 85	
Reimbursement account of appropriations heretofore made.....	22,788 80	
Interest on Indian trust-fund stocks.....	17,585 34	
Indian trust funds.....	860 34	
Proceeds of Osage ceded lands.....	2,505 24	
Proceeds of Osage Indian lands.....	826,296 03	
Proceeds of Cherokee Indians lands.....	391 11	
Proceeds of Cherokee school lands.....	190 38	
Proceeds of Kansas Indian lands.....	35,841 29	
Proceeds of Otee and Missouriias Indian lands.....	22,192 09	
Proceeds of Pawnee Indian lands.....	56,372 77	
Proceeds Sioux Reservation in Minnesota and Dakota.....	6,548 11	
Proceeds Omaha Indian lands.....	28,499 51	
Proceeds Umatilla Indian lands.....	44,615 14	
Proceeds Kickapoo Indian lands.....	16,350 15	
Proceeds Ute Indian lands.....	92,916 56	
Proceeds Miami Indian lands.....	5,268 63	
Interest on deferred payments, sales Indian lands.....	14,201 70	
Reimbursement account, appropriations for Chickasaws.....	2,500 00	
Funds of Ottawa and Chippewa Indians.....	58,496 40	
		1,343,515 06
Revenues, District of Columbia:		
General fund.....	1,771,671 93	
Water fund.....	143,052 43	
Redemption tax-lie certificates.....	2,117 73	
Washington special-tax fund.....	8,316 86	
Washington redemption fund.....	315 07	
Redemption assessment certificates.....	2,924 09	
Sale of bonds, guarantee-fund interest account.....	459 76	
Retained from contractors.....	66,864 38	
United States share of excess.....	10,107 69	
		2,006,729 94
Reimbursement by national-banks redemption agency:		
Salaries, office Treasurer, 1884.....	35,896 87	
Salaries, office Treasurer, 1885.....	38,085 39	
Salaries, office Comptroller of Currency, 1884.....	8,353 58	
Salaries, office Comptroller of Currency, 1885.....	8,346 43	
Contingent expenses, office Treasurer, 1884.....	72,469 86	
		163,154 13
Reimbursement account, salaries officers internal revenue, 1884.....	206 10	
Reimbursement account, salaries officers internal revenue, 1885.....	2,293 90	
		2,500 00
Tax on seal-skins.....		317,460 25
Proceeds of property devised by John Gardner, deceased.....		5,766 49
Amount received from Charles H. Barthe, account fraudulent vouchers.....		32,702 87
Water and ground rent, Hot Springs Reservation.....	3,001 25	
Sales, Hot Springs Reservation lands.....	1,995 60	
		4,996 85
Sale of Holmead Cemetery, District of Columbia.....		52,000 00
Sale of Georgetown fish wharf, District of Columbia.....		1,660 05
Interest on deposits with Seligman Bros.....		17,992 58
Claim of S. A. Belden & Co.....		2,610 82
Navy pension fund.....		55 04
Premium on coin.....		45 24
Interest on Nashville and Chattanooga Railroad bonds.....		20,000 00
Interest on East Tennessee, Virginia and Georgia Railroad bonds.....		3,800 00
Trust-fund interest, free schools, South Carolina.....		1,920 98
Assessments, deaths on shipboard.....		770 00
Carried forward.....		568,593,841 68

STATEMENT of the RECEIPTS of the UNITED STATES, &c.—Continued.

FROM MISCELLANEOUS SOURCES—Continued.

Brought forward	\$568,593,841 68
Conscience fund	4,600 93
Passport fees	26,948 52
Unexpended receipts military telegraph lines	17,842 79
Copying fees, General Land Office	8,783 54
Copyright fees	15,500 00
Forfeitures by contractors	1,135 65
Miscellaneous items	2,151 03
Interest on debts due United States	2,829 37
Rent of public buildings	14,605 17
Work done in public shops	235 49
Payment an account railway material, &c	5,840 93
Sale of property, internal-revenue laws	1,711 06
Rent of property, internal-revenue laws	257 67
Proceeds of property, section 3749 R. S.	3,032 68
Fees for inspecting gas and meters	304 00
Indian moneys, proceeds of labor	12,095 79
Copying fees, State Department	265 00
Redemption of property, act June 8, 1872	51 28
Amount paid by Northern Pacific Railroad Company, &c	16 000 00
Rebate of interest	05
Revenues from Yellowstone Park	64 00
Premium on drafts	816 62
Proceeds of property, section 3195, R. S.	65 27
Cost of printing records, Supreme Court cases	5,000 00
Proceeds, captured and abandoned property	1,000 00
Chinese indemnity fund	151,970 86
Reimbursed by Edgar Speiden, &c	60 00
Total receipts	568,887,009 38

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, and of the APPROPRIATIONS, EXPENDITURES, and the AMOUNTS CARRIED to the SURPLUS FUND during the fiscal year ending June 30, 1885, together with the UNEXPENDED BALANCES on June 30, 1885, which are to be accounted for in the next annual statement.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY.										
Salaries and mileage of Senators.....	1883			\$1,627 94			\$1,627 94		\$1,627 94	
Do.....	1884			3,341 50		\$0 10	3,341 60			\$3,341 60
Do.....	1885	23	160		\$413,000 00		413,000 00	\$413,000 00		
Salaries of officers and employes of Senate.....	1883			4,129 78			4,129 78		4,129 78	
Do.....	1884	23	249, 225	4,552 14	269 53		4,821 67	413 53		4,408 14
Do.....	1885	23	160, 467		274, 378 00	150 34	274, 528 34	271, 909 91		2, 618 43
Contingent expenses of Senate, clerks to com- mittees, and pages.....	1883			3,195 40			3,195 40		3,195 40	
Do.....	1884	23	249		27,666 00	2,808 00	30,474 00	27,666 00		2,808 00
Do.....	1885	23	162, 468		30,852 00	2,458 00	33,310 00	25,000 00		8,310 00
Contingent expenses of Senate, Stationery and newspapers.....	1883	23	249		140 75		140 75	140 75		
Do.....	1884					35	35			35
Do.....	1885	23	162		15,500 00		15,500 00	15,500 00		
Contingent expenses of Senate, horses and wagons.....	1883			766 29			766 29		766 29	
Do.....	1885	23	162, 467		3,500 00		3,500 00	3,500 00		
Contingent expenses of Senate, fuel for heat- ing apparatus.....	1883			17 68			17 68		17 68	
Do.....	1884	23	249		1,000 00	1 95	1,001 95	388 12		613 83
Do.....	1885	23	164		7,000 00		7,000 00	7,000 00		
Contingent expenses of Senate, furniture and repairs.....	1883			136 93			136 93		136 93	
Do.....	1884	23	249		1,500 00	361 48	1,861 48	1,504 00		357 48
Do.....	1885	23	164, 467		17,000 00		17,000 00	17,000 00		
Contingent expenses of Senate, packing boxes. Do.....	1884			100 00			100 00			100 00
Do.....	1885	23	164		770 00		770 00	770 00		
Contingent expenses of Senate, folding docu- ments.....	1884	23	249		500 00	1 35	501 35	456 00		45 35
Do.....	1885	23	164, 467		6,000 00		6,000 00	6,000 00		
Contingent expenses of Senate, pay of fold- ers.....	1883			1,040 35			1,040 35		1,040 35	
Contingent expenses of Senate, materials for folding.....	1885	23	164		4,500 00		4,500 00	4,500 00		
Contingent expenses of Senate, expenses of special and select committees.....	1883			23,789 90			23,789 90		23,789 90	
Do.....	1884	23	249, 468	3 33	15,444 00	44 94	15,492 27	15,487 95		4 32

Do	1885	23	144,468		40,000 00		40,000 00	32,100 00		7,900 00
Contingent expenses of Senate miscellaneous items	1882			1,811 84			1,811 84			1,811 84
Do	1883	23	249	6 08	371 00		377 08	371 00	6 08	
Do	1884	23	249		5,816 00	533 86	6,349 86	2,947 94		3,401 92
Do	1885	23	164,468		37,000 00		37,000 00	32,000 00		5,000 00
Contingent expenses of Senate, salaries of Capitol police	1883			18 60			18 60		18 60	
Do	1884			92 20			92 20			92 20
Do	1885	23	164		18,300 00		18,300 00	18,300 00		
Contingent expenses of Senate, Capitol police contingent fund	1883			26 00			26 00		26 00	
Do	1884			32 00			32 00			32 00
Do	1885	23	164		50 00		50 00			50 00
Contingent expenses of Senate, uniform for Capitol police	1883			272 98			272 98	228 00	44 98	
Reporting proceedings and debates	1885	23	164		25,000 00		25,000 00	25,000 00		
Expenses of preparing and compiling Congressional Directory	1885	23	162		1,200 00		1,200 00	1,200 00		
Postage, Senate	1883			100 00			100 00		100 00	
Do	1884					50 00	50 00			50 00
Do	1885	23	161		200 00		200 00	200 00		
Investigation of epidemic diseases				14,687 75			14,687 75			14,687 75
Payment to Benj. Durfee for compiling tariff statistics		23	225		2,500 00		2,500 00	2,500 00		
Payment to clerk to Committee on Appropriations		23	249		215 00	6 68	221 68	215 00		6 68
One month's extra pay to officers and employes, Senate		23	469		70,857 53	3,061 57	73,919 10	73,919 10		
One month's pay to discharged employes, Senate		23	226		7,403 10	845 00	8,248 10	8,248 10		
Reimbursement to F. E. Shober, late Acting Secretary, Senate		23	249		520 00		520 00	520 00		
Payment to Joseph Montgomery, laborer, Senate		23	249		89 95		89 95	89 95		
Payment to H. Colbath, messenger, Senate				118 70			118 70			118 70
Dedication of the Washington Monument		23	272,515,345		12,000 00	1,552 90	13,552 90	10,000 00		3,552 90
Heyl's United States Duties on Imports		23	225		1,500 00		1,500 00	1,500 00		
Conveying votes of election for President and Vice-President		23	222,283		10,500 00		10,500 00	10,346 70		153 30
Payment to J. P. Voorhees, H. G. Williams, and C. B. Lapham		23	225		527 43		527 43	527 43		
Payment to C. H. Hitchcock, messenger, Senate		23	468		414 03	4 53	418 56	414 60		3 96
Payment to T. W. Manchester, messenger, Senate		23	468		425 90	70	426 60	426 60		
Payment to Ross Brodhead, Senate		23	468		200 00		200 00	200 00		
Payment to A. A. Johnson, Senate		23	468		491 58		491 58	491 58		
Payment to W. B. Clarke, Senate		23	468		180 00		180 00	180 00		
Payment to T. B. Kelcher, Senate		23	468		250 00		250 00	250 00		
Carried forward				59,867 39	1,055,031 80	11,881 75	1,126,780 94	1,032,412 26	34,899 93	59,468 75

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$59,867 39	\$1,055,031 80	\$11,881 75	\$1,126,780 94	\$1,032,412 26	\$34,899 93	\$59,468 75
Payment to B. Hudnell, laborer, Senate.		23	468		153 53		153 53			153 53
Payment to W. F. Brownlow, Senate.		23	468		240 00		240 00	240 00		
Payment to G. F. Potter, employé, Senate.		23	468		515 26		515 26	515 26		
Salaries and mileage of members, &c., House of Representatives	1882			8,385 17			8,385 17		8,385 17	
Do	1883			20,285 76			20,285 76	17,069 56	3,216 20	
Do	1884			70,003 69		30 00	70,033 69	69,586 69		447 00
Do	1885	23			1,805,624 00	274 85	1,805,898 85	1,675,353 51		130,545 34
Salaries of officers and employés, House of Representatives	1879			2 30			2 30		2 30	
Do	1882			746 17			746 17		746 17	
Do	1883			4,853 98			4,853 98		4,853 98	
Do	1884	23	250,226	6,669 14	565 76	8,242 63	15,477 53	565 76		14,911 77
Do	1884	23	469	226,162,469 } 392,512 }	349,601 75		349,601 75	346,781 57		2,820 18
Do	1885									
Do	1885	23	469,392,512 }	12,473 21			12,473 21	4,000 00		8,473 21
Do	1886									
Contingent expenses, stationery and news- papers, House of Representatives	1882			731 56			731 56		731 56	
Do	1882	23	469		249 50		249 50	249 50		
Do	1883									
Do	1883			318 89			318 89		318 89	
Do	1884	23	251,469		1,375 00	940 54	2,315 54			2,315 54
Do	1885	23	165,468		48,500 00	123 92	48,623 92	47,800 00		823 92
Contingent expenses, furniture and repairs House of Representatives	1882			1,315 90			1,315 90		1,315 90	
Do	1883			2,777 68			2,777 68		2,777 68	
Do	1884					226 68	226 68			226 68
Do	1885	23	164		10,000 00		10,000 00	10,000 00		
Contingent expenses, fuel for heating ap- paratus, House of Representatives	1883			198 53			198 53		198 53	
Do	1885	23	164		7,000 00		7,000 00	7,000 00		
Contingent expenses, material for folding House of Representatives	1883			291 33			291 33		291 33	
Do	1884	23	250		4,500 00		4,500 00	1,487 81		3,012 19
Do	1885	23	164		16,000 00		16,000 00	16,000 00		

Contingent expenses, miscellaneous items, House of Representatives	1882			6,764 89			6,764 89		6,764 89	
Do	1883	23	469	39 54	539 15		578 69	539 15	39 54	
Do	1884	23	250,225	308 01	20,634 95		20,942 96	15,634 95		5,308 01
Do	1885	23	165		40,000 00		40,000 00	40,000 00		
Contingent expenses, packing boxes, House of Representatives	1885	23	165		2,987 00		2,987 00	2,987 00		
Contingent expenses, cartage, House of Representatives	1885	23	165		600 00		600 00	600 00		
Contingent expenses, salaries of Capitol police, House of Representatives	1883			18 17			18 17		18 17	
Do	1884			24			24			24
Do	1885	23	164		18,300 00		18,300 00	18,300 00		
Contingent expenses, Capitol police contingent fund, House of Representatives	1884			50 00			50 00			50 00
Do	1885	23	164		50 00		50 00			50 00
Contingent expenses, uniforms Capitol police, House of Representatives	1883			1 00			1 00		1 00	
Contingent expenses, postage, House of Representatives	1885	23	163,469,512		295 00		295 00	295 00		
Contingent expenses, investigation of epidemic diseases, House of Representatives				17,006 93			17,006 93			17,006 93
One month's extra pay to officers and employés		23	226,469	108 33	78,366 34		78,474 67	78,474 67		
One month's pay to discharged employés		23	226		18,233 43	11,766 57	30,000 00	30,000 00		
Payment for contesting seats in Congress		23	253,468		50,500 00		50,500 00	50,500 00		
Payment to H. H. Smith, journal clerk, House of Representatives		23	251	500 00	500 00		1,000 00	500 00		500 00
Payment to J. J. McElhone, reporter, House of Representatives		23	250		1,000 00		1,000 00	1,000 00		
Payment to J. M. Carson, House of Representatives		23	250		600 00		600 00	600 00		
Payment to C. W. De Knight, page, House of Representatives		23	250,469		181 64		181 64	181 64		
Payment to A. Vangender, House of Representatives		23	251		300 00		300 00	300 00		
Payment to George McNeil, acting postmaster, House of Representatives		23	250		172 60		172 60	172 60		
Payment to F. Galt, assistant journal clerk, House of Representatives		23	250		66 00		66 00	66 00		
Payment to C. W. Perkins, watchman, House of Representatives		23	250		87 50		87 50	87 50		
Payment to L. B. Cook, assistant engineer, House of Representatives		23	250		405 83		405 83	405 83		
Payment to A. H. Pickens, page, House of Representatives		23	250		90 74		90 74	90 74		
Payment to C. Corter, House of Representatives		23	226,512		120 00		120 00	120 00		
Carried forward				201,244 60	3,546,891 69	33,486 94	3,781,623 23	3,470,948 70	64,561 24	46,113 29

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
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TREASURY—Continued.										
Brought forward				\$201, 244 60	\$3, 546, 891 69	\$33, 846 94	\$3, 781, 623 23	\$3, 470, 948 70	\$64, 561 24	\$246, 113 29
Payment to C. H. Evans, House of Represent- atives		23	226, 469		2, 114 30		2, 114 30	2, 114 30		
Payment to widow of J. W. Shackelford, House of Representatives				730 29			730 29			730 29
Payment to Hon. M. E. Catts, House of Rep- resentatives				7, 652 38			7, 652 38	7, 652 38		
Payment to F. C. Peck, House of Represent- atives		23	470		200 00		200 00	200 00		
Payment to assistant index clerk, House of Representatives		23	250		360 00		360 00	360 00		
Payment to T. C. Courts, committee clerk, House of Representatives		23	512		200 00		200 00	200 00		
Payment to W. H. Smith, assistant in library, House of Representatives		23	512		650 00	74 66	724 66	650 00		74 66
Payment to G. W. Bauman, assistant file clerk, House of Representatives		23	469		108 00		108 00	108 00		
Reimbursement to N. A. Fuller, late cashier, House of Representatives		23	512		165 00		165 00	165 00		
Payment to widow of Hon. J. H. Evins, House of Representatives		23	469		1, 850 27		1, 850 27	1, 850 27		
Payment to widow of Hon. W. A. Duncan, House of Representatives		23	469		1, 516 30		1, 516 30	1, 516 30		
Payment to Henry Dunlap, House of Repre- sentatives		23	469		500 00		500 00	500 00		
Payment to W. H. Allen, assistant committee clerk, House of Representatives		23	470		400 00		400 00	400 00		
Select Committee on Steel-Producing Works, House of Representatives		23	470		5, 000 00		5, 000 00	5, 000 00		
Salary of the President	1885	23	166		50, 000 00		50, 000 00	50, 000 00		
Salary of the Vice-President	1883			5, 000 00			5, 000 00		5, 000 00	
Do	1884			5, 000 00			5, 000 00			5, 000 00
Do	1885	23	166		8, 000 00		8, 000 00	4, 638 93		3, 361 07
Salaries, Executive Office	1883			1, 102 96			1, 102 96		1, 102 96	
Do	1884					1, 200 00	1, 200 00			1, 200 00
Do	1885	23	166		36, 064 00		36, 064 00	36, 064 00		
Contingent expenses, Executive Office	1883			4 06			4 06		4 06	
Do	1884					3 04	3 04			3 04
Do	1885	23	166		8, 000 00		8, 000 00	8, 000 00		
Preventing the spread of epidemic diseases		23	496	88, 426 03	300, 000 00	1, 277 65	389, 703 68	52, 105 95		337, 597 73

Promoting the efficiency of the civil service	1883			29,204 70			29,204 70			29,204 70
Salaries, Civil Service Commission	1883			1,378 40			1,378 40		1,378 40	
Do	1884					30 80	30 80			30 80
Do	1885	23	166		19,140 00		19,140 00	19,068 25		71 75
Contingent expenses, Civil Service Commission	1885	23	166		3,000 00	1 50	3,001 50	2,388 94		612 56
Traveling and incidental expenses, Civil Service Commission	1883			5,525 50			5,525 50		5,525 50	
Traveling expenses, Civil Service Commission	1884					1,720 58	1,720 58			1,720 58
Do	1885	23	166		4,000 00	1,322 62	5,322 62	4,000 00		1,322 62
Salaries, office Public Printer	1885	23	165		15,300 00		15,300 00	15,300 00		
Contingent expenses, office Public Printer	1883			2 05		65	2 70	2 70		
Do	1884			1,000 00			1,000 00	128 16		871 84
Do	1885	23	165		3,000 00		3,000 00	2,000 00		1,000 00
Repairs of Government Printing Office	1884			189 83			189 83	4 69		185 14
Publication of the Tenth Census report				245,589 27			245,589 27	98,989 79		146,599 48
Printing Annual Report of Commissioner of Agriculture	1881			40,070 90			40,070 90			40,070 90
Do	1882	23	277		200,000 00		200,000 00	126,375 74		73,624 26
Do	1883			127,772 85			127,772 85	7,074 92		120,697 93
Do	1885	23	520,521		200,000 00		200,000 00			200,000 00
Publication of information in aid of Societies of the Red Cross				43 79			43 79			43 79
Printing report of Committee on Transportation Routes to the Seaboard				1,120 78			1,120 78			1,120 78
Removal and storage of certain material, Government Printing Office		23	513	2,000 00	3,000 00		5,000 00	3,400 00		1,600 00
Printing and binding first and second volumes of the Catalogue Library Surgeon-General's Office				2,628 95			2,628 95			2,628 95
Printing and binding third volume of the Catalogue Library Surgeon-General's Office				80 65			80 65			80 65
Public printing and binding	1878			19 33			19 33			19 33
Do	1882			61,854 16			61,854 16	29 60	61,824 56	
Do	1883			34,300 70		545 20	34,935 90	10,102 84	24,833 06	
Do	1884			296,876 75		23,935 04	320,811 79	284,898 80		35,912 99
Do	1885	23	227,467,514	30,000 00	2,312,060 00	71,570 54	2,414,230 54	2,103,119 27		311,111 27
Printing Annual Report Bureau of Animal Industry	1885	23	520		25,827 60		25,827 60			25,827 60
Salaries, Library of Congress	1882					12 43	12 43			12 43
Do	1884					45 62	45 62			45 62
Do	1885	23	165		33,320 00		33,320 00	36,000 00		2,320 00
Increase, Library of Congress	1885	23	165		12,500 00		12,500 00	12,500 00		
Contingent expenses, Library of Congress	1885	23	165		1,500 00		1,500 00	1,500 00		
Works of art for the Capitol, Library of Congress		23	125	2,000 00	12,000 00		14,000 00	8,000 00		6,000 00
Furniture, Library of Congress						728 40	728 40			728 40
Carried forward				1,190,858 93	6,812,267 16	135,955 67	8,139,081 76	6,377,357 53	164,229 78	1,597,494 45

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June, 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$1,190,858 93	\$6,812,267 16	\$135,955 67	\$8,139,081 76	\$6,377,357 53	\$164,229 78	\$1,597,494 45
Portraits of the Presidents, Library of Con- gress.....						4 50	4 50			4 50
Payment to J.B. Fay for services, Library of Congress.....					313 44		313 44	313 44		
Salaries, Botanic Garden.....	1881*	23	226		4 52		4 52			4 52
Do.....	1882*		254			02	02		02	
Do.....	1883					12	12		12	
Do.....	1884					05	05			05
Do.....	1885	23	165		11,700 00		11,700 00	11,700 00		
Improving Botanic Garden.....	1883					04	04		04	
Do.....	1885	23	165		7,500 00		7,500 00	7,500 00		
Improving buildings, Botanic Garden.....	1883					34	34		34	
Do.....	1885	23	165		4,600 00		4,600 00	3,000 00		1,600 00
Salaries, judges Court of Claims.....	1883			2,115 49			2,115 49		2,115 49	
Do.....	1884			403 51			403 51			403 51
Do.....	1885	23	193		29,840 00		29,840 00	29,390 00		450 00
Contingent expenses, Court of Claims.....	1883			80 78			80 78		80 78	
Contingent expenses, Court of Claims.....	1885	23	193		3,000 00		3,000 00	3,000 00		
Reporting decisions Court of Claims.....	1885	23	193		1,000 00		1,000 00	1,000 00		
Payment of judgments Court of Claims.....	1885	23	240, 241, 452	4,458 22	495,698 70		500,151 92	475,272 89		24,879 03
Salaries, office Secretary of the Treasury.....	1883					7,056 40	7,056 40		7,056 40	
Do.....	1884					40	40			40
Do.....	1884*	23	448		2,550 00		2,550 00	2,550 00		
Do.....	1885	22	167, 448		494,147 66		494,147 66	491,000 00		3,147 66
Salaries, office Supervising Architect.....	1883					151 17	151 17		151 17	
Do.....	1885	23	168		19,420 00		19,420 00	19,400 00		20 00
Salaries, Secret Service Division.....	1883			247 87			247 87		247 87	
Do.....	1885	23	171, 276		12,980 00		12,980 00	12,980 00		
Salaries, office Supervising Surgeon-General.....	1883					35 20	35 20		35 20	
Marine Hospital Service.....	1885	R. S.	3689		127,600 00		27,600 00	27,600 00		
Salaries, office Inspector-General Steamboat Inspection Service.....	1883			167 67		967 43	1,135 10		1,135 10	
Do.....	1885	R. S.	3689		10,300 00		10,300 00	10,300 00		
Salaries, office Standard Weights and Measures.....	1883					15 22	15 22		15 22	
Do.....	1884			5,978 50			5,978 50	5,978 50		
Do.....	1885	23	171		5,978 50		5,978 50	5,978 50		
Contingent expenses, office Standard Weights and Measures.....	1884			1,200 00		5 68	1,205 68	1,200 00		5 68

Do.	1885	23	172		1,600 00		1,600 00	1,000 00		600 00
Salaries, office First Comptroller	1883			2,023 70			2,023 70		2,023 70	
Do.	1884				254 00		254 00			254 00
Do.	1885	23	163		83,020 00		83,020 00	83,020 00		
Salaries, office Second Comptroller	1883			2,969 35			2,969 35		2,969 35	
Do.	1884				110 84		110 84			110 84
Do.	1885	23	163		117,320 00		117,320 00	117,320 00		
Additional clerks, adjusting accounts of Soldiers' Home		23	163		10,000 00	877 01	10,877 01	10,500 00		377 01
Salaries, office Commissioner of Customs	1883			467 95			467 95		467 95	
Do.	1884				417 07		417 07			417 07
Do.	1885	23	163		51,630 00		51,630 00	51,630 00		
Salaries, office First Auditor	1883			441 44			441 44		441 44	
Do.	1884				398 75		398 75			398 75
Do.	1885	23	163		88,810 00		88,810 00	88,810 00		
Salaries, office Second Auditor	1883			11,208 74			11,208 74		11,208 74	
Do.	1884				1,239 33		1,239 33			1,239 33
Do.	1885	23	169		270,490 00	893 37	271,383 37	268,500 00		2,883 37
Salaries, office Third Auditor	1883			9,968 62			9,968 62		9,968 62	
Do.	1884				768 89		768 89			768 89
Do.	1885	23	169		228,410 00		228,410 00	228,410 00		
Additional compensation, office Third Auditor		23	448		7,832 81	3,721 75	11,554 56	7,832 81		3,721 75
Salaries, office Fourth Auditor	1883			211 27			211 27		211 27	
Do.	1884				635 44		635 44			635 44
Do.	1885	23	169		69,390 00		69,390 00	69,390 00		
Salaries, office Fifth Auditor	1883			2,596 13			2,596 13		2,596 13	
Do.	1884				531 32		531 32			531 32
Do.	1885	23	169		47,610 00		47,610 00	47,610 00		
Salaries, office Sixth Auditor	1883			6,728 82			6,728 82		6,728 82	
Do.	1884			30	1,317 21		1,317 51			1,317 51
Do.	1885	23	169		462,990 00		462,990 00	460,000 00		2,990 00
Salaries, office Treasurer	1883			2,945 96			2,945 96		2,945 96	
Do.	1884				2,563 20		2,563 20			2,563 20
Do.	1885	23	169		275,000 00		275,000 00	270,000 00		5,000 00
Salaries, office Treasurer (national currency reimbursable)				3,359 21			3,359 21		3,359 21	
Do.	1884				200 69		200 69			200 69
Do.	1885	23	170		81,560 00		81,560 00	77,500 00		4,060 00
Salaries, office Register	1883			1,215 84			1,215 84		1,215 84	
Do.	1884			1,610 00		9 13	1,619 13			1,619 13
Do.	1885	23	170		183,610 00	83 27	183,693 27	179,500 00		4,193 27
Salaries, office Light-House Board	1883			1,037 85			1,037 85		1,037 85	
Do.	1884				765 52		765 52			765 52
Do.	1885	23	170,200		42,120 00		42,120 00	42,120 00		
Salaries, office Commissioner of Internal Revenue				1,763 05			1,763 05		1,763 05	
Do.	1884				2,768 52		2,768 52			2,768 52
Do.	1885	23	172,276		294,356 57		294,356 57	287,000 00		7,356 57
Carried forward				1,254,054 20	10,254,649 36	161,747 55	11,670,451 11	9,775,663 67	222,005 46	1,672,781 98

* And prior years.

† This amount was transferred from customs ledger.

‡ \$25,640 transferred from customs ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$1,254,054 20	\$10,254,649 36	\$161,747 55	\$11,670,451 11	\$9,775,663 67	\$222,005 46	\$1,672,781 98
Salaries, office Commissioner of Internal Revenue (reimbursable).....	1883			135 57			135 57		135 57	
Do.....	1884			3,400 00			3,400 00			3,400 00
Do.....	1885	23	172, 276		2,546 20		2,546 20	2,500 00		46 20
Salaries, office Bureau of Statistics.....	1883			334 15			334 15		334 15	
Do.....	1884					186 74	186 74			186 74
Do.....	1885	23	171		50,500 00		50,500 00	50,500 00		
Salaries, office Life-Saving Service.....	1883					520 35	520 35		520 35	
Do.....	1885	23	171, 276		35,200 38		35,200 38	34,900 00		300 38
Salaries, office Comptroller of the Currency.....	1883			557 99			557 99		557 99	
Do.....	1884					968 99	968 99			968 99
Do.....	1885	23	170		108,120 00		103,120 00	103,120 00		
Salaries, office Comptroller of the Currency (national currency reimbursable).....	1883			27 44			27 44		27 44	
Do.....	1884					252 52	252 52			252 52
Do.....	1885	23	170		16,820 00		16,820 00	16,820 00		
Salaries, office Bureau of Navigation.....	1885	23	448		3,956 48		3,956 48	3,956 48		
Contingent expenses, Treasury Department, stationery.....	1882			10,795 80			10,795 80		10,795 80	
Do.....	1884			4,346 88		5,208 14	9,555 02	3,868 79		5,686 23
Do.....	1885	23	172		35,000 00	40,487 93	75,487 93	71,131 94		4,355 99
Postage, Treasury Department.....	1883			21,154 35			21,154 35		21,154 35	
Do.....	1884			1,311 77			1,311 77	566 81		744 96
Do.....	1885	23	172		500 00		500 00	10 05		489 95
Postage to Postal Union countries.....	1883			1,380 00			1,380 00		1,380 00	
Do.....	1884			1,500 00			1,500 00			1,500 00
Do.....	1885	23	172		2,000 00		2,000 00	1,155 00		845 00
Contingent expenses, Treasury Department, file-holders and cases.....	1884			2,500 00			2,500 00			2,500 00
Do.....	1885	23	173		10,000 00		10,000 00	8,000 00		2,000 00
Contingent expenses, Treasury Department, binding newspapers, &c.....	1883			1 50		780 03	781 53		781 53	
Do.....	1884					57 50	57 50	55 00		2 50
Do.....	1885	23	172		2,500 00		2,500 00	2,500 00		
Contingent expenses, Treasury Department, investigation of accounts and traveling ex- penses.....	1883					583 74	583 74		583 74	
Do.....	1885	23	172		1,000 00	62 42	1,062 42	1,062 42		

Contingent expenses, Treasury Department, freight, telegrams, &c	1883				436 08	436 08		436 08	
Do	1884				125 02	125 02	125 02		
Do	1885	23	172	4,500 00		4,500 00	4,500 00		
Contingent expenses, Treasury Department, rent	1883				1,128 34	1,128 34		1,128 34	
Do	1885	23	172	7,425 00		7,425 00	7,425 00		
Contingent expenses, Treasury Department, horses and wagons	1883				450 95	450 95		450 95	
Do	1885	23	172	5,000 00		5,000 00	5,000 00		
Contingent expenses, Treasury Department, ice	1883				366 02	366 02		366 02	
Do	1885	23	172	4,000 00		4,000 00	4,000 00		
Contingent expenses, Treasury Department, fuel, &c	1883			7 00	113 48	120 48		120 48	
Do	1885	23	172	14,000 00		14,000 00	10,000 00		4,000 00
Contingent expenses, Treasury Department, gas, &c	1883			2 52	4,532 22	4,534 74		4,534 74	
Do	1885	23	172	14,000 00		14,000 00	14,000 00		
Contingent expenses, Treasury Department, carpet and repairs	1883				517 82	517 82		517 82	
Do	1885	23	172	8,000 00		8,000 00	8,000 00		
Contingent expenses, Treasury Department, furniture, &c	1883			250 55	297 12	547 67	244 00	303 67	
Do	1884				466 00	466 90			466 90
Do	1885	23	172	15,000 00	17 39	15,017 39	15,000 00		17 39
Contingent expenses, Treasury Department, miscellaneous items	1883			33 39	97 75	131 14			131 14
Do	1884				5,039 94	5,039 94	4,998 00		41 94
Do	1885	23	172	12,000 00	1,009 14	13,009 14	12,952 62		56 52
Expenses of the national currency	1883	23	238	1,546 15		1,546 15	1,546 15		
Do	1884			18 75	60 51	79 26	18 75		60 51
Do	1885	23	204	20,000 00		20,000 00	20,000 00		
Distinctive paper for United States securities	1884				8 33	8 33			8 33
Do	1885	23	204	35,000 00	1,657 63	36,657 63	36,657 63		
Redemption of worn and mutilated United States notes	1883			1,222 34		1,222 34		1,222 34	
Transportation of silver coin	1883	23	204,493	8,265 87	70,000 00	78,265 87	8,151 71		70,114 16
Transportation of gold coin	1883	23	493		100,000 00	100,000 00			100,000 00
Recoinage of gold and silver coin	1883			49 96		49 96		49 96	
Do	1885	23	204	15,000 00	6 75	15,006 75	9,526 23		5,480 52
Loss on recoinage of silver coin	1883			762 41		762 41		762 41	
Do	1884			1,000 00		1,000 00	39 54		960 46
Examination of national banks and bank notes	1883			1,708 35		1,708 35		1,708 35	
Do	1884			1,500 00	199 60	1,699 60			1,699 60
Do	1885	23	170	2,000 00		2,000 00	500 00		1,500 00
Collecting statistics relating to commerce	1883			344 32		344 32		344 32	
Do	1884			3,000 00	202 49	3,202 49	3,000 00		202 49
Do	1885	23	171	5,000 00	2 33	5,002 33	5,000 00		2 33
Carried forward				1,319,665 11	10,850,263 57	227,591 72	12,77,520 40	10,246,494 8,	270,221 85
									1,880,803 73

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$1,319,665 11	\$10,850,263 57	\$227,591 72	\$12,397,520 40	\$10,246,494 81	\$270,221 86	\$1,880,803 73
Plans for public buildings.....	1882*				25	169 31	160 31		160 31	
Do.....	1883					355 15	355 40		355 40	
Do.....	1884			1,498 60		14 00	1,512 60	1,400 00		112 60
Do.....	1885	23	205		2,500 00	1,048 91	3,548 91	3,523 91		25 00
Vaults, safes, and locks for public buildings.....	1882*	23	476		1,276 92	3,208 66	4,485 58	1,276 92	3,208 66	
Do.....	1883			3,920 52			3,920 52		3,920 52	
Do.....	1884			10,000 00			10,000 00	8,362 00		1,638 00
Do.....	1885	23	205		50,000 00		50,000 00	40,000 00		10,000 00
Suppressing counterfeiting and other crimes.....	1883			538 81			538 81	160 00	378 81	
Do.....	1884			6,876 95		1,428 01	8,304 96	6,287 50		2,017 46
Do.....	1885	23	205		60,000 00		60,000 00	59,046 51		953 49
Lands and other property of the United States.....	1882	23	452		19 95		19 95	19 90		05
Do.....	1883	23	452		26 95		26 95	26 95		
Do.....	1884			285 00		106 51	391 51	116 62		274 89
Do.....	1885	23	206		1,000 00		1,000 00	800 38		199 62
Propagation of food-fishes.....	1881*	23	255		2 97		2 97	2 97		
Do.....	1882*			344 81			344 81		344 81	
Do.....	1883	23	239,450		660 22		660 22	660 22		
Do.....	1884	23	239,450	10,321 67	10,224 30	3,083 19	23,629 16	22,281 24		1,347 92
Do.....	1885	23	205,450	5,500 00	232,880 00		238,380 00	223,990 95		14,389 05
Steam vessels for food-fishes.....		23	450		31 20		31 20	31 20		
Sailing vessels for food-fishes.....		23	494		14,000 00		14,000 00			14,000 00
Salaries and expenses, &c., Board of Health.....	1883			3,070 44			3,070 44		3,070 44	
Do.....	1884	23	452	844 90	700 00		1,544 90	1,544 90		
Do.....	1885	23	452		3,630 00		3,630 00	3,630 00		
Do.....	1885			322,196 92		7 60	322,204 52			322 204 52
Contingent expenses, Board of Health.....	1883					335 60	335 60		335 60	
Salaries, Bureau Engraving and Printing.....	1883			1,230 80			1,230 80		1,230 80	
Do.....	1884			84 15			84 15			84 15
Do.....	1885	23	171		26,130 00		26,130 00	24,980 90		1,149 10
Extra compensation to discharged employes, Bureau Engraving and Printing.....		23	255		26 00		26 00	26 00		
Labor and expenses, Bureau Engraving and Printing.....	1882*	23	450,470		469 34		469 34	234 67		234 67
Do.....	1883			132 10		5,843 03	5,975 13	555 86	5,419 27	
Do.....	1884			11,927 21		12,452 86	24,380 07	24,370 74		9 33
Do.....	1885	23	199,450		530,700 00	434,724 57	965,424 57	945,000 00		20,424 57
Purchase, &c., Louisville and Portland Canal.....	18		43	23,165 69	834 31		24,000 00	24,000 00		
Expenses, Smithsonian Institution.....	R. S.		3,689		42,180 00		42,180 00	42,180 00		

Smithsonian Institution			448,358 49			448,358 49			448,358 49
Polaris Report, Smithsonian Institution			1 22			1 22			1 22
Reconstructing eastern portion Smithsonian Institution building	23	214,494		20,600 00		20,600 00	20,600 00		
North American Ethnology, Smithsonian Institution	23	215,494		30,000 00		80,000 00	39,973 11		40,026 89
Outstanding liabilities			440,730 89		30,387 09	471,177 98	21,571 41		449,606 57
Contingent expenses, national currency, reimbursable, office of Treasurer	18	399		87,945 45		87,945 45	87,945 45		
Refunding taxes illegally collected	14	568		4,595 24		4,595 24	4,595 24		
Refunding taxes illegally collected prior to July 1, 1882	23	471		24 02		24 02	24 02		
Coinage standard silver dollars	23	225,514		152,350 99	1,252 69	153,603 68	153,603 68		
Descriptive Catalogue of Government Publications	20	25	48 12	5,300 00		5,348 12	5,348 12		
Salaries and expenses of special inspectors of foreign steam vessels	23	347		36,641 63		36,641 63	36,641 63		
Payment of surplus proceeds of lands sold Library, Treasury Department	1883		166,669 79			166,669 79	20,683 14		145,986 65
Do	1884		28 93		101 21	28 93	8 00		98 21
Do	1885	23	206	500 00		500 00	250 00		250 00
To promote the education of the blind			2,500 00		10,000 00	12,500 00	10,000 00		2,500 00
Payment to Hartford and New York Transportation Company for improving Connecticut River	23	225				6,479 32			6,479 32
Refunding national debt, 4 per cent			102,074 32	16,479 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 Baron DeKalb, at Annapolis, Md			10,000 00			10,000 00			10,000 00
Monument to Thomas Jefferson, at Monticello, Va			1,647 17			1,647 17			1,647 17
Monument to mark the birthplace of George Washington			23,717 30			23,717 30			23,717 30
Monument at Washington's headquarters at Newburgh, 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
Erection of a monumental column at Yorktown, Va			56,391 86		784 88	57,176 74	52,000 00		5,176 74
Portrait of the late Benjamin D. Hill			100 00			100 00			100 00
Portrait of the late Thomas H. Herndon	23	271		410 50		410 50	410 50		
Portrait of the late Godlove S. Orth			3 67			3 67			3 67
Portrait of the late H. B. Anthony	23	344		500 00		500 00			500 00
Portrait of the late William A. Duncan	23	517		500 00		500 00			500 00
Portrait of the late John H. Evins	23	518		500 00		500 00			500 00
Statuary and tablets at the Saratoga monument	23	279		40,000 00		40,000 00			40,000 00
Carried forward			3,054,300 64	12,263,902 88	732,885 99	16,051,089 51	12,134,654 45	288,675 41	3,627,759 65

* And prior years.

† This amount transferred from war appropriation ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$3,054,300 64	\$12,263,902 88	\$732,885 99	\$16,051,089 51	\$12,134,654 45	\$238,675 41	\$3,627,759 65
Sinking fund, Union Pacific Railroad Com- pany.....		20	58	992,485 88	2,086,767 40	.....	3,989,253 28	3,768,804 63	.....	220,448 65
Sinking fund, Central Pacific Railroad Com- pany.....		20	59	1,630,959 78	389,940 38	910,000 00	2,020,900 16	927,000 00	.....	1,093,900 16
Trust fund, interest for support of free schools in South Carolina.....		R. S.	3,689	530 29	1,920 98	.....	2,451 27	1,950 00	.....	501 27
Memorial cards, &c., 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, &c., at time of death of President Garfield.....				17,706 99	.....	.....	17,706 99	5,000 00	.....	12,706 99
Expenses incurred under act relating to China.....		23	206	942 70	5,000 00	.....	5,942 70	2,283 44	.....	3,659 26
Control and protection of property acquired under direct-tax laws.....				500 00	.....	.....	500 00	.....	.....	500 00
Mail transportation, Pacific railroads.....	1878	20	420	.....	19 11	.....	19 11	.....	.....	.....
Do.....	1881	20	420	.....	535 02	.....	535 02	.....	.....	.....
Do.....	1883	20	420	.....	11,916 38	.....	11,916 38	11,916 38	.....	.....
Do.....	1884	20	420	.....	1,166,680 60	.....	1,166,680 60	1,166,680 60	.....	.....
Do.....	1885	20	420	.....	.....	.....	.....	.....	.....	.....
Refunding national banking assessments, ex- cess of duty.....		14	572	.....	810,009 88	.....	810,009 88	810,009 88	.....	.....
Refunding national banking assessments, ex- cess of duty, prior to July 1, 1882.....				.....	14 67	.....	14 67	.....	.....	.....
Reimbursement to R. B. Hayes, expenses.....		23	471	.....	1,009 05	.....	1,009 05	1,009 05	.....	.....
Louisiana commission.....		23	496	.....	3,950 73	.....	3,950 73	3,950 73	.....	.....
Relief of Mrs. M. Cassiday.....		23	545,608	.....	5,000 00	.....	5,000 00	2,500 00	2,500 00	.....
Relief of J. P. Petersen.....		23	688	.....	237 60	.....	237 60	237 60	.....	.....
Relief of Eliza H. Powers.....		23	611	.....	2,500 00	.....	2,500 00	2,500 00	.....	.....
Relief of Yost Harbaugh.....		23	62	.....	70 00	.....	70 00	70 00	.....	.....
Relief of W. C. Marsh.....		23	638	.....	2,054 00	.....	2,054 00	2,054 00	.....	.....
Relief of J. W. Martin.....		23	678	.....	700 00	.....	700 00	700 00	.....	.....
Relief of O. Horsey, assignor of T. B. Winter.....		23	437	.....	161 25	.....	161 25	161 25	.....	.....
Payment to John Reynolds, &c., refining bull- ion.....		23	240	.....	30,000 00	.....	30,000 00	30,000 00	.....	.....
Loan to World's Industrial, &c., at New Or- leans.....		23	28	.....	1,000,000 00	.....	1,000,000 00	1,000,000 00	.....	.....
World's Industrial Exposition, New Orleans, La.....		23	207	.....	300,000 00	42,118 03	342,118 03	335,063 78	.....	7,054 25

Final aid to the World's Industrial, &c, Ex- position, New Orleans, La.	23	478	350,000 00	350,000 00	15,000 00	335,000 00			
Industrial Exposition at Cincinnati, Ohio.	23	207	10,000 00	50	10,000 50	50			
Southern Exposition at Louisville, Ky.	23	207	10,000 00	10,000 00	10,000 00				
Redemption of promissory note of late Re- public of Texas	23	239	125 56	125 56	125 56				
Statue of Joseph Henry	23	246	900 00	900 00	900 00				
Payment to New York Herald for advertising	23	239	7,962 20	7,962 20	7,849 00	113 20			
Expenses under national quarantine	23	255	301,19	301 19	301 19				
Engraving and printing portrait of late D. C. Haskell	23	269	492 62	492 62	492 62				
Engraving and printing portrait of late Thomas Allen	23	10	436 23	436 23	436 23				
Engraving of statue of Chief-Justice Marshall	23	274	657 25	657 25	657 25				
Payment to D. M. Burgess	23	239	2,204 73	2,204 73	2,204 73				
Payment to J. W. Cahill	23	237	60 00	60 00	60 00				
Canceling and redeeming internal revenue stamps				955 65	955 65	22 00			
Compensation and expenses on account of ex- change of Government securities in London	23	448	1,500 00	1,500 00	1,500 00	933 65			
Payment to State of South Carolina, proceeds of loans	23	240	60,375 98	60,375 98	60,375 98				
Payment to State of California, 15 per cent. of direct tax	23	239	37,191 17	37,191 17	31,583 26	5,607 91			
Payment to State of Oregon, 15 per cent. of direct tax	23	239	5,271 10	5,271 10	5,271 10				
Payment to State of Nevada, 15 per cent. of direct tax	23	239	688 90	688 90	688 90				
Fish Commission buildings, Wood's Holl, Mass	23	205,491	40,000 00	40,000 00	30,000 00	10,000 00			
Payment of judgments, costs, &c., case Kil- bourn vs. Thompson	23	467	29,293 85	29,293 85	29,293 85				
Illustrations for report on food fishes	1885	23	1,000 00	1,000 00	1,000 00				
Expenses of inquiry respecting food-fishes	1885	23	3,500 00	3,500 00	3,500 00				
Fish-hatching establishment.	(1881) (1882)		19	19		19			
Refund to evicted purchasers of real estate under direct-tax laws	23	207	2,414 00	2,414 00	1,602 00	812 00			
International exchanges, Smithsonian Insti- tution	23	235	10,000 00	10,000 00	10,000 00				
International Exhibition, Smithsonian Insti- tution	1876	23	33 40	33 40	33 40				
Salaries, assistant treasurer, Baltimore.	1883		484 61	484 61	484 61				
Do.	1885	23	21,600 00	21,600 00	21,225 40	374 60			
Salaries, assistant treasurer, Boston	1883		76 71	76 71	76 71				
Do.	1885	23	36,060 00	16 28	36,076 28	87 43			
Salaries, assistant treasurer, Chicago	1883		187 79	187 79	187 79				
Do.	1884		35 22	19 64	54 86	54 86			
Do.	1885	23	23,200 00	23,200 00	22,598 40	601 60			
Salaries, assistant treasurer, Cincinnati	1883		87 13	87 13	87 13				
Carried forward			5,701,146 48	18,737,658 11	1,685,996 09	26,124,800 68	20,509,824 31	292,011 84	5,322,964 53

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$5,701,146 48	\$18,737,658 11	\$1,685,996 09	\$26,124,800 68	\$20,509,824 31	\$292,011 84	\$5,322,964 53
Salaries, assistant treasurer, Cincinnati.....	1885	23	174		15,960 00		15,960 00	15,960 00		
Salaries, assistant treasurer, New York.....	1883			1,283 97			1,283 97		1,283 97	
Do.....	1884			1,655 64		11 85	1,667 49			1,667 49
Do.....	1885	23	174		168,090 00		168,090 00	164,957 34		3,132 66
Salaries, assistant treasurer, New Orleans.....	1883			23 60			23 60		23 60	
Do.....	1885	23	174		14,090 00		14,090 00	14,090 00		
Salaries, assistant treasurer, Philadelphia.....	1883			24 73			24 73		24 73	
Do.....	1884					464 85	464 85			464 85
Do.....	1885	23	174		35,100 00		35,100 00	35,100 00		
Salaries, assistant treasurer, Saint Louis.....	1883			161 63			161 63		161 63	
Do.....	1884					31 94	31 94			31 94
Do.....	1885	23	174		16,580 00		16,580 00	16,580 00		
Salaries, assistant treasurer, San Francisco.....	1883			301 32			301 32		301 32	
Do.....	1884					164 80	164 80			164 80
Do.....	1885	23	175		27,620 00	250 00	27,870 00	27,870 00		
Salaries, special agents, independent treas- ury.....	1883			2,048 37			2,048 37		2,048 37	
Do.....	1884			2,000 00			2,000 00	103 06		1,896 94
Do.....	1885	23	175		4,000 00	244 73	4,244 73	4,244 73		
Checks and certificates of deposits, independ- ent treasury.....	1883			367 97			367 97		367 97	
Do.....	1884	23	449		14 62		14 62	14 62		
Checks and drafts, independent treasury.....	1885	23	175		28,000 00		28,000 00	26,043 23		1,956 77
Contingent expenses, independent treasury.....	1883			15,628 47		1,847 82	17,476 29	4 13	17,472 16	
Do.....	1884			16,810 84		541 37	17,352 21	13,199 16		4,153 05
Do.....	1885	23	204, 449		70,000 00	773 60	70,773 60	61,595 76		9,177 84
Constructing vaults, office assistant treas- urer, San Francisco, Cal.....				75			75		75	
Salaries, office Director of the Mint.....	1883			431 53			431 53		431 53	
Do.....	1884					274 70	274 70			274 70
Do.....	1885	23	175		28,780 00		28,780 00	28,780 00		
Contingent expenses, office Director of the Mint.....	1882			342 82			342 82			342 82
Do.....	1883			998 49			998 49	3 00	995 49	
Do.....	1884			2,008 45		54 40	2,062 85	1,236 56		826 29
Do.....	1885	23	175, 449		9,000 00	90 00	9,090 00	7,545 88		1,544 12
Freight on bullion and coin, mints and assay offices.....	1883			28,015 52			28,015 52		28,015 52	
Do.....	1884			21,973 72			21,973 72	986 27		20,987 45

Do.	1885	23	204		15,000 00		15,000 00	7,621 03		7,378 97
Salaries, mint at Carson	1884			50 00		450 00	500 00			500 00
Do.	1885	23	176		29,550 00	465 64	30,015 64	30,015 64		
Wages of workmen, mint at Carson	1883			5 44			5 44		5 44	
Do.	1884					75	75			75
Do.	1885	23	176		54,000 00	1,223 75	55,223 75	55,223 75		
Contingent expenses, mint at Carson	1881*	23	255		12 95		12 95			55
Do.	1883			34 94			34 94		12 60	
Do.	1884			927 07		1,942 53	2,869 60	1,543 20		1,326 40
Do.	1885	23	176		25,000 00	2,507 04	27,507 04	25,211 87		2,295 17
Salaries, mint at Denver	1885	23	176		10,950 00		10,950 00	10,950 00		
Wages of workmen, mint at Denver	1883			854 75			854 75	854 75		
Do.	1885	23	176		14,000 00		14,000 00	13,000 00		1,000 00
Contingent expenses, mint at Denver	1883			2,922 23			2,922 23	49 59	2,872 64	
Do.	1884			582 38		297 35	879 73	771 51		108 22
Do.	1885	23	176		6,000 00		6,000 00	5,532 00		468 00
Salaries, mint at New Orleans	1883			1,454 94			1,454 94		1,454 94	
Do.	1884					76 90	76 90			76 90
Do.	1885	23	176		31,950 00		31,950 00	31,950 00		
Wages of workmen, mint at New Orleans	1883			72			72		72	
Do.	1884					11 76	11 76			11 76
Do.	1885	23	176		74,000 00		74,000 00	74,000 00		
Contingent expenses, mint at New Orleans	1883			66 37			66 37		66 37	
Do.	1884					72 37	72 37	70 37		2 00
Do.	1885	23	176		35,000 00		35,000 00	35,000 00		
Salaries, mint at Philadelphia	1883			76 89			76 89		76 89	
Do.	1884					1,046 82	1,046 82			1,046 82
Do.	1885	23	175		41,550 00		41,550 00	41,550 00		
Wages of workmen, mint at Philadelphia	1883			8,062 87			8,062 87		8,062 87	
Do.	1884					12 59	12 59			12 59
Do.	1885	23	176		293,000 00		293,000 00	293,000 00		
Contingent expenses, mint at Philadelphia	1883			75			75		75	
Do.	1884			74 08		14 45	88 53	74 08		14 45
Do.	1885	23	176		100,000 00		100,000 00	100,000 00		
Salaries, mint at San Francisco	1883			643 26			643 26		643 26	
Do.	1885	23	176		41,900 00		41,900 00	41,900 00		
Wages of workmen, mint at San Francisco	1883			101 50			101 50		101 50	
Do.	1884			19,300 00		2,144 25	21,444 25			21,444 25
Do.	1885	23	176		242,000 00		242,000 00	210,000 00		23,000 00
Contingent expenses, mint at San Francisco	1881*	23	255		22 54		22 54	22 54		
Do.	1883			12,470 40			12,470 40	159 93	12,310 47	
Do.	1884			14,617 58		6,952 40	21,569 98	227 69		21,342 29
Do.	1885	23	176		70,000 00		70,000 00	41,097 94		28,902 06
Salaries, assay office, Boisé City	1883			2 70			2 70		2 70	
Do.	1885	23	176		3,000 00		3,000 00	2,923 08		76 92
Wages and contingent expenses, assay office, Boisé City	1883	23	449	13 17	146 36		159 53	148 41	11 12	
Do.	1884	23	238	2 26	400 00	26 36	428 62	410 19		18 43
Carried forward					5,857,488 60	20,242,374 58	1,707,991 11	27,807,854 29	21,959,625 61	369,615 90
										5,478,612 78

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balance of ap- propriations, July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$5,857,488 60	\$20,242,374 58	\$1,707,991 11	\$27,807,854 29	\$21,959,625 61	\$369,615 90	\$5,478,612.78
Wages and contingent expenses, assay office, Boisé City.....	1885	23	176, 449		5,460 00		5,460 00	5,457 68		2 32
Salaries, assay office, Charlotte.....	1885	23	176		2,750 00		2,750 00	2,750 00		
Wages and contingent expenses, assay office, Charlotte.....	1883			549 20			549 20		549 20	
Do.....	1884					26 05	26 05			26 05
Do.....	1885	23	176		2,000 00		2,000 00	1,487 24		512 76
Salaries, assay office, New York.....	1883			425 60			425 60		425 60	
Do.....	1885	23	176		39,250 00		39,250 00	39,250 00		
Wages of workmen, assay office, New York.....	1883			2,165 75			2,165 75		2,165 75	
Do.....	1884			1,900 00		61 50	1,961 50			1,961 50
Do.....	1885	23	176		25,000 00		25,000 00	23,500 00		1,500 00
Contingent expenses, assay office, New York.....	1883			203 82			203 82		203 82	
Do.....	1884			503 87		810 97	1,314 84			1,314 84
Do.....	1885	23	176		10,000 00		10,000 00	9,939 66		60 34
Salaries, assay office, Saint Louis.....	1883			2,000 00			2,000 00			2,000 00
Do.....	1885	23	176		3,500 00		3,500 00	3,500 00		
Wages and contingent expenses, assay office, Saint Louis.....	1883			4,127 97			4,127 97		4,127 97	
Do.....	1884			2,913 90		47 50	2,961 49			2,961 49
Do.....	1885	23	176		4,800 00		4,800 00	3,036 19		1,763 81
Fixtures and apparatus assay office, Saint Louis.....				3,103 88			3,103 88			3,103 88
Parting and refining bullion.....				182,484 83		206,021 33	388,506 16	217,688 61		170,817 55
Storage of silver.....				4,998 20			4,998 20	3,268 92		1,729 28
Storage of silver, transportation.....		23	494		50,000 00		50,000 00			50,000 00
Storage of silver dollars.....				172 65			172 65			172 65
Salaries, assay office, Helena, Mont.....		23	176		7,950 00		7,950 00	7,950 00		
Wages of workmen, assay office, Helena, Mont.....	1883			98 31			98 31		98 31	
Do.....	1884					610 45	610 45			610 45
Do.....	1885	23	176, 449		12,500 00		12,500 00	12,500 00		
Contingent expenses, assay office, Helena, Mont.....	1883			2,504 25			2,504 25		2,504 25	
Do.....	1884					1 07	1 07			1 07
Do.....	1885	23	176, 449		9,500 00		9,500 00	9,496 90		3 10
Salaries, office depository at Tucson.....	1879	23	449		1,500 00		1,500 00	1,500 00		
Repairs of jail, Sitka, Alaska.....		23	179		1,000 00		1,000 00	1,000 00		

Reimbursement to R. A. Sidebotham, secretary Territory of Idaho	1885	23	450		90 00		90 00		90 00
Salaries, governor, &c., Territory of Alaska	1885	23	179		20,500 00		20,500 00	12,572 10	7,927 90
Contingent expenses, Territory of Alaska	1885	23	179		1,500 00		1,500 00	1,500 00	
Salaries, governor, &c., Territory of Arizona	1883			487 61			487 61		
Do	1884			2,487 91			2,487 91	1,943 95	543 96
Do	1885	23	177		13,900 00		13,900 00	12,508 25	1,391 75
Legislative expenses, Territory of Arizona	1882*					5 30	5 30		
Do	1883			4,080 00			4,080 00		4,080 00
Do	1884			50 00		109 43	159 43		159 43
Do	1885	23	177		25,690 00		25,690 00	24,650 00	1,040 00
Contingent expenses, Territory of Arizona	1885	23	177		500 00		500 00	500 00	
Salaries, governor, &c., Territory of Dakota	1883			41 21			41 21		41 21
Do	1884			4,131 86			4,131 86	2,089 00	2,042 86
Do	1885	23	177		22,400 00		22,400 00	19,707 88	2,692 14
Legislative expenses, Territory of Dakota	1883			200 52		11 25	211 77		
Do	1884			190 00		186 52	376 52	80 00	131 77
Do	1885	23	178,449		42,400 00		42,400 00	41,000 00	376 52
Contingent expenses, Territory of Dakota	1884			500 00			500 00		1,400 00
Do	1885	23	178		500 00		500 00	342 05	157 95
Salaries, governor, &c., Territory of Idaho	1883			125 00			125 00		
Do	1884			2,491 75			2,491 75	1,234 61	1,257 14
Do	1885	23	178		13,400 00		13,400 00	11,155 50	2,244 50
Legislative expenses, Territory of Idaho	1881*	23	255		3,621 06		3,621 06	3,621 06	
Do	1883			619 48			619 48		619 48
Do	1885	23	178		27,045 40	2,382 23	29,427 62	29,427 62	
Contingent expenses, Territory of Idaho	1883			89 75			89 75		89 75
Do	1884			250 00		7 15	257 15	250 00	7 15
Do	1885	23	178		500 00		500 00	500 00	
Printing revised laws, Territory of Idaho	1883			3,000 00			3,000 00		3,000 00
Salaries, governor, &c., Territory of Montana	1883			101 07			101 07		101 07
Do	1884			1,614 28			1,614 28	1,391 75	222 53
Do	1885	23	178		13,400 00		13,400 00	11,369 87	2,030 13
Legislative expenses, Territory of Montana	1883			1,443 29		423 61	1,866 90		1,607 97
Do	1884			429 62		66 62	496 24		496 24
Do	1885	23	178		22,000 00		22,000 00	21,000 00	1,000 00
Contingent expenses, Territory of Montana	1885	23	178		500 00	62 53	562 53	562 53	
Salaries, governor, &c., Territory of New Mexico	1884			1,966 75			1,966 75	1,966 75	
Do	1885	23	178		13,900 00		13,900 00	11,405 76	2,494 24
Legislative expenses, Territory of New Mexico	1882*	23	450		200 00		200 00	200 00	
Do	1883					109 52	109 52		109 52
Do	1884			6,965 00			7,603 15	80 00	7,523 15
Do	1885	23	178		1,500 00	207 40	1,707 40	1,707 40	
Contingent expenses, Territory of New Mexico	1885	23	178		500 00		500 00	500 00	
Salaries, governor, &c., Territory of Utah	1884			741 75			741 75	741 75	
Carried forward				6,097,647 68	20,641,631 04	1,919,779 77	28,659,058 49	22,516,717 55	390,089 48
									5,752,251 46

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations, June 30, 1885.
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TREASURY—Continued.										
Brought forward.....				\$6,097,647 68	\$20,641,631 04	\$1,919,779 77	\$28,659,058 49	\$22,516,717 55	\$390,089 48	\$5,752,251 46
Salaries, governor, &c., Territory of Utah.....	1885	23	178		13,400 00		13,400 00	12,170 74		1,229 26
Legislative expenses, Territory of Utah.....	1882*					499 50	499 50		499 50	
Do.....	1883			154 89			154 89		154 89	
Do.....	1884			4,490 00		36 75	4,526 75	4,300 00		226 75
Do.....	1885	23	178		2,000 00		2,000 00	2,000 00		
Contingent expenses, Territory of Utah.....	1885	23	178		500 00		500 00	500 00		
Salaries, governor, &c., Territory of Wash- ington.....	1884			1,191 75			1,191 75	1,191 75		
Do.....	1885	23	178, 449		15,894 60		15,894 60	13,155 60		2,739 00
Legislative expenses, Territory of Wash- ington.....	1882	23	238		1,194 00		1,194 00	1,194 00		
Do.....	1882†					187 77	187 77	187 77		
Do.....	1884			230 00		712 06	942 06			942 06
Do.....	1885	23	178		1,500 00		1,500 00	1,500 00		
Contingent expenses, Territory of Wash- ington.....	1885	23	178		500 00	183 00	683 00	683 00		
Salaries, governor, &c., Territory of Wyom- ing.....	1884			1,434 07			1,434 07	494 50		939 57
Do.....	1885	23	178		13,400 00		13,400 00	12,111 01		1,288 99
Legislative expenses, Territory of Wyoming.....	1883			377 83			377 83		377 83	
Do.....	1884					3,205 08	3,205 08			3,205 08
Do.....	1885	23	178		1,500 00		1,500 00	1,500 00		
Contingent expenses, Territory of Wyoming.....	1885	23	178		500 00		500 00	500 00		
Contingent expenses, Utah Commission.....	1883			3,284 56		53 63	3,338 19	6 75	3,331 44	
Do.....	1884					58 91	58 91	27 74		31 17
Do.....	1885	23	178		15,000 00	49 70	15,049 70	12,000 00		3,049 70
Compensation and expenses, officers of elec- tions, Territory of Utah.....	1883			8,430 72			8,430 72		8,430 72	
Do.....	1884			7,000 00		4,296 41	11,296 41			11,296 41
Do.....	1885	23	178		25,000 00		25,000 00	20,000 00		5,000 00
Compensation of Utah Commission.....	1883			407 63			407 63		407 63	
Do.....	1885	23	178		25,000 00		25,000 00	25,000 00		
Improvement and repairs, District of Co- lumbia.....	1880			533 19			533 19		533 19	
Do.....	1881									
Do.....	1882	23	251		160 52		160 52	160 52		
Do.....	1882*					8,412 81	8,412 81	6,414 30		1,998 51
Do.....	1883	23	252	65,000 00	34 96	21,846 82	86,881 78		86,846 82	34 96
Do.....	1884			1,055 18		640 14	1,695 32			1,695 32
Do.....	1885	23	125		468,000 00	246 00	468,246 00	468,000 00		246 00

Constructing, repairing, and maintaining bridges, District of Columbia.	1882			5 11			5 11		5 11		
Do	1883			25 14			25 14		25 14		
Do	1884					73 60	73 60			73 60	
Do	1885	23	125		2,500 00	23 64	2,523 64	2,523 04			
Washington Asylum, District of Columbia.	1882			54 14			54 14		54 14		
Do	1883			2,094 55			2,094 55	2,094 55			
Do	1885	23	125, 126		52,310 00	2,094 55	54,404 55	54,404 55			
Hospital for the Insane, District of Columbia.	1885	23	126		50,436 00		50,436 00	50,436 00			
Georgetown Asylum, District of Columbia.	1883			13 10			13 10		13 10		
Do	1884					6 60	6 60			6 60	
Do	1885	23	126		1,800 00		1,800 00	1,800 00			
Columbia Hospital for Women, &c., District of Columbia	1884					313 71	313 71			313 71	
Do	1885	23	126		15,000 00		15,000 00	15,000 00			
Transportation of paupers and prisoners, District of Columbia.	1881			7 95			7 95		7 95		
Do	1883			246 83			246 83		246 83		
Do	1884					294 54	294 54	1 50		293 04	
Do	1885	23	126		3,000 00		3,000 00	2,750 00		250 00	
Reform School, District of Columbia	1882			333 67			333 67			333 67	
Do	1883					133 10	131 10		131 10		
Do	1884			3,000 00		23 61	3,023 61	3,000 00		23 61	
Do	1885	23	126		32,916 00		32,916 00	32,916 00			
Children's Hospital, District of Columbia.	1885	23	126		5,000 00		5,000 00	5,000 00			
Saint Ann's Infant Asylum, District of Columbia.	1885	23	126		5,000 00	10	5,000 10	5,000 00		10	
Industrial Home School, District of Columbia.	1885	23	126		12,500 00		12,500 00	12,500 00			
Saint John's Church Orphanage, District of Columbia.	1885	23	126		1,500 00		1,500 00	1,500 00			
National Association for Colored Women and Children, District of Columbia.	1885	23	126		7,000 00		7,000 00	7,000 00			
Building for National Association for Colored Women and Children, District of Columbia.	1884					11 65	11 65			11 65	
Do	1885	23	126		2,000 00		2,000 00	2,000 00			
Do	1885	23	315		18,000 00		18,000 00			18,000 00	
Do	1886										
Women's Christian Association, District of Columbia.	1885	23	126		5,000 00	418 46	5,418 46	5,418 46			
Relief of the poor, District of Columbia.	1881	23	251		660 00		660 00	660 00			
Do	1883			330 92			330 92		330 92		
Do	1884					788 17	788 17			788 17	
Do	1885	23	126		15,000 00		15,000 00	13,700 00		1,300 00	
Salaries and expenses, offices, District of Columbia.	1881	23	251		88 43		88 43	88 43			
Do	1882	23	231, 454	2,911 36	363 76		3,275 12	363 76	2,911 36		
Do	1882*					2 00	2 00		2 00		
Carried forward				6,200,260 27	21,455,289 31	1,964,390 08	29,619,939 66	23,317,972 12	494,399 15	5,807,568 39	

* And prior years.

† Transfer

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balance of ap- propriations, June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$6,200,260 27	\$21,455,289 31	\$1,964,390 08	\$29,619,939 66	\$23,317,972 12	\$494,399 15	\$5,807,568 39
Salaries and expenses, offices, District of Columbia	1883	23	454,252	13 89	1,380 93	9 01	1,403 83		572 90	830 93
Do	1884	23	253,454	138 00	199 88	693 03	1,030 91			1,030 91
Do	1885	23	123,125		152,349 96		152,349 96	152,349 96		
Public schools, District of Columbia.	1880			168 00			168 00		168 00	
Do	1882			880 93	150 00		1,030 93		880 93	150 00
Do	1882*					186 09	186 09		186 09	
Do	1883	23	454,252	84 54	3,809 39	221 39	4,115 32		305 93	3,809 39
Do	1884	23	251,455	66 53	4,314 17	5,344 74	9,725 44	6,250 00		3,475 44
Do	1885	23	129,130,455		474,640 00	3,066 63	477,706 63	477,640 00		66 63
Buildings and grounds, public schools, Dis- trict of Columbia.	1883			1,701 42			1,701 42		1,701 42	
Do	1883					2,123 86	2,123 86			2,123 86
Do	1884									
Do	1885	23	130		69,500 00		69,500 00	69,500 00		
Buildings and grounds, public schools, Hol- mead Cemetery fund.	20		353		52,000 00		52,000 00	43,000 00		9,000 00
Do	23		1,303							
Buildings and grounds, Washington Asylum, District of Columbia	1883			7 49			7 49		7 49	
Metropolitan police, District of Columbia.	1882	23	251		100 00		100 00	100 00		
Do	1883	23	252	144 16	525 52	4,481 31	5,150 99		4,625 47	525 52
Do	1884	23	454		440 00	1,517 92	1,957 92	451 70		1,506 22
Do	1885	23	127,128		324,100 00		324,100 00	324,100 00		
Police station-houses, District of Columbia.				6 62			6 62			6 62
Fire department, District of Columbia	1880			16 38			16 38		16 38	
Do	1881	23	251		14 00		14 00	14 00		
Do	1882	23	251	132 93	246 75		379 68	246 75	132 93	
Do	1882*					23 40	23 40		23 40	
Do	1883	23	252	9 97	589 35	1,108 38	1,707 70		1,118 35	589 35
Do	1884	23	455,253		1,203 97	877 36	2,081 33	1,273 97		807 36
Do	1885	23	128,129		110,888 61	75	110,889 36	110,888 61		75
Courts, District of Columbia	1883	23	252	18 75	311 00	1,479 87	1,809 62	365 31	1,133 62	310 69
Do	1884	23	253	74 15	6,500 00	2,189 03	8,763 18	6,500 00		2,263 18
Do	1885	23	129,222,455		17,767 45		17,767 45	17,000 00		767 45
Markets, District of Columbia	1883			379 64			379 64		379 64	
Streets, District of Columbia	1880			319 61			319 61		319 61	
Do	1883	23	252	5 00	7 08	1,885 50	1,897 58		1,890 50	7 08
Do	1884	23	454	1,304 85	40 28	447 68	1,792 81	480 78		1,312 63
Do	1885	23	127		241,380 00	1,384 17	242,764 17	241,380 00		1,384 17

Health department, District of Columbia	1882			170 55			170 55		170 55	
Do	1883			109 84		33 98	143 80		143 80	
Do	1884					100 00	100 00	19 90		80 10
Do	1885	23	130		44,180 00		44,180 00	44,180 00		
Interest and sinking fund, District of Columbia		23	130		1,213,947 97	44,610 00	1,258,557 97	1,258,557 97		
Do	1884			2,343 89			2,343 89	2,343 89		
Miscellaneous expenses, District of Columbia	1881	23	251		69 60		69 60	69 60		
Do	1882	23	454	1,837 45	25 00		1,862 45	25 00	1,837 45	
Do	1882*					16,737 60	16,737 60		16,737 60	
Do	1883	23	252	30 00	23 37	1,105 89	1,159 26		1,135 89	23 37
Do	1884			2 10		1,434 59	1,436 69			1,436 69
Do	1885	23	130		10,600 00		10,600 00	10,000 00		600 00
Contingent expenses, District of Columbia	1883			6,949 95			6,949 95		6,949 95	
Do	1884				5,000 00		5,000 00	2,500 00		2,500 00
Do	1885	23	131	8,000 00		866 00	8,866 00			8,866 00
Water fund, District of Columbia	1883	23	455		102 00	460 65	562 65		562 65	
Do	1884					1,138 35	1,133 25			1,138 35
Do		20	104-107	139,767 64	143,952 43		283,720 07	500 00	214,501 00	68,719 07
Water department, reimbursable, District of Columbia	1885			139,870 01			139,870 01	139,870 01		
Refunding taxes, District of Columbia		20	104-107		2,000 00		2,600 00	2,000 00		
Telegraph and telephone service	1883			695 41			695 41		695 41	
Do	1884					55 06	55 06			55 06
Do	1885	23	129		20,440 00		20,440 00	20,440 00		
Washington aqueduct, District of Columbia	1885	23	125		20,000 00		20,000 00	20,000 00		
Employment of the poor, District of Columbia				116 61		21 87	138 48		138 48	
Bridge across the Potomac River near Georgetown				140,000 00			140,000 00			140,000 00
Increasing the water supply of Washington	23	153,457	1,152,368 06	175,000 00	2,260 01	1,329,628 07	800,060 00			529,628 07
Buildings, metropolitan police	1885	23	128		18,000 00		18,000 00	18,000 00		
Buildings, fire department, District of Columbia	1885	23	128		10,000 00		10,000 00	10,000 00		
Washington redemption fund, District of Columbia		20	104,107	55 32	315 07		370 39	263 61		106 78
Washington special tax fund	20	104,107	2,254 66	8,316 86		10,571 52	8,040 39			2,531 13
Redemption of tax-lien certificates	20	104-107	557 37	2,117 73		2,675 10	2,467 80			207 30
Redemption of assessment certificates	20	194-197	199 20	2,924 69		3,114 55	2,546 71			267 67
Building German orphan asylum, District of Columbia	1885			5,000 00			5,000 00	5,000 00		
Payment of referees, Court of Claims	23	242		2,500 00			2,500 00	1,000 00		1,500 00
Home of the Little Sisters of the Poor	23	232		25,000 00			25,000 00	25,000 00		
Buildings, reform school, District of Columbia						11 02	11 02			11 02
Do	1885	23	223		1,350 00		1,350 00	1,350 00		
Payment of legal obligations	1879	} 22	272,274	59,690 17	114 44	478 97	60,283 58	510 53		59,773 05
	1880									
Carried forward				7,865,742 45	24,623,726 21	2,060,744 17	34,550,212 83	27,144,498 61	750,734 59	6,654,979 63

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.	
		Vol.	Page or section.								
TREASURY—Continued.											
Brought forward.....				\$7,865,742 45	\$24,623,726 21	\$2,060,744 17	\$34,550,212 83	\$27,144,498 61	\$750,734 59	\$6,654,979 63	
Judgments, District of Columbia.....	1881	23	252	365 39			365 39		365 39		
Do.....	1882										
Do.....	1883										
Do.....	1884										
Do.....	1885	23	455		2,214 41		2,214 41	2,214 41			
Redemption of Pennsylvania avenue paving certificates.....				819 20			819 20			819 20	
Redemption of Pennsylvania avenue paving scrip.....				535 37			535 37			535 37	
Reconstructing Jefferson school building.....	23		251	1 84	361 16		363 00	363 00			
New engine-house for Engine No. 5.....	23		129	442 50	1,660 05		2,102 55	442 50		1,660 05	
General expenses, District of Columbia.....	23		454	2,511 83	50 85		2,562 68	50 85	2,511 83		
To maintain public order, District of Colum- bia.....	23		303		8,000 00		8,000 00	8,000 00			
Reimbursement to S. L. Phelps, late Commis- sioner.....	23		454		156 50		156 50	156 50			
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		286,466		9,468 07		9,468 07	9,468 07			
Expenses of assessing real property, District of Columbia.....	23		252,455		13,583 00	141 95	13,724 95	13,583 00		141 95	
Payment of taxes assessed upon property, District of Columbia.....	23		253		5,320 53		5,320 53	5,320 53			
Surplus fund, District of Columbia.....				4 00			4 00			4 00	
Completion of sewerage system, District of Columbia.....	23		62		500,000 00		500,000 00	275,000 00		225,000 00	
Salaries, temporary clerks, officers, &c., Dis- trict of Columbia.....	23		454		143 96		143 96	143 96			
Guarantee fund, District of Columbia.....	20		105,107		67,324 14		67,324 14	63,300 50		4,023 64	
Building, National Homeopathic Hospital Association.....	23		315		15,000 00		15,000 00			15,000 00	
Salaries, Coast and Geodetic Survey.....	1884					6,479 29	6,479 29			6,479 29	
Do.....	1885	25	292		254,370 00		254,370 00	254,370 00			
Coast and Geodetic Survey, eastern division.....	1882*			278 82		2 44	281 26		281 26		
Do.....	1883					32 06	32 06		32 06		
Coast and Geodetic Survey, western division.....	1883	23	238	71 05	27 95		99 00	88 22		10 78	
Do.....	1882*					6 12	6 12		6 12		
Coast and Geodetic Survey, party expenses.....	1884			3,169 77		225 47	3,395 24	2,872 62		522 62	

Do.....	1885	23	201		120,600 00		120,600 00	120,137 73		462 27
Do.....	1885	23	489		34,000 00		34,000 00	34,000 00		
Coast and Geodetic Survey, transcontinental work	1883			9,892 00		3 00	9,895 00	9,839 00		56 00
Do.....	1884					6 86	6 86		6 86	
Do.....	1885	23	202		20,000 00		20,000 00	20,000 00		
Prints for State surveys.....	1883					1 41	1 41		1 41	
Do.....	1884	23	202			6 64	6 64			6 64
Repairs of vessels, Coast Survey	1885				14,000 00		14,000 00	14,000 00		
Do.....	1882	23	238		88 56		88 56	88 56		
Do.....	1883					88 56	88 56		88 56	
Do.....	1884					268 77	268 77	268 15		62
Do.....	1885	23	204		42,000 00		42,000 00	42,000 00		
General expenses, Coast Survey	1883			25		25	25		25	
Do.....	1884					1,701 87	1,701 87	434 88		1,268 99
Do.....	1885	23	204		61,100 00	1,744 62	62,844 62	61,100 00		1,744 62
Publishing observations, Coast Survey	1884			3,000 00		13 63	3,013 63	3,000 00		13 63
Do.....	1885	23	204		6,000 00		6,000 00	6,000 00		
Observations eclipse of the sun	1884	23	238	5 01	24 76		29 77			29 77
Salaries, office Secretary of War	1883			3,734 46			3,734 46		3,734 46	
Do.....	1884			100 00		57 68	157 68			157 68
Do.....	1885	23	179,181		111,850 00		111,850 00	110,950 00		900 00
Contingent expenses, Secretary of War	1883					8 81	8 81		8 81	
Salaries, office Adjutant-General	1883			30,928 93		10 00	30,938 93		30,938 93	
Do.....	1884			4,000 00		779 57	4,779 57			4,779 57
Do.....	1885	23	179,180		703,700 00		703,700 00	691,700 00		12,000 00
Salaries, office Navy Department building	1883			81 69		81 69	81 69		81 69	
Salaries, office Inspector-General	1885	23	180		3,720 00		3,720 00	3,720 00		
Salaries, office Quartermaster-General	1883			1,520 13			1,520 13		1,520 13	
Do.....	1884			1,275 00		82 05	1,357 05			1,357 05
Do.....	1885	23	180		240,639 54		240,639 54	238,650 00		1,989 54
Compensation and expenses, agents Quartermaster's Department	1883			7,333 21			7,333 21		7,333 21	
Do.....	1884			1,000 00		564 35	1,564 35			1,564 35
Do.....	1885	23	180,276		30,000 00		30,000 00	30,000 00		
Salaries, office Commissary-General	1883			108 16			108 16		108 16	
Do.....	1884					79 01	79 01			79 01
Do.....	1885	23	180		43,730 00		43,730 00	43,530 00		200 00
Salaries, office Surgeon-General	1883			16,699 27			16,699 27	19 57	16,679 70	
Do.....	1884			2,480 00		744 22	3,224 22			3,224 22
Do.....	1885	23	180		532,280 00		532,280 00	512,500 00		19,780 00
Contingent expenses, Surgeon-General	1883					134 25	134 25		134 25	
Contingent expenses, Paymaster-General	1883			49 11			49 11		49 11	
Do.....	1884			470 00		39 56	509 56			509 56
Do.....	1885	23	181		64,910 00		64,910 00	64,775 00		135 00
Do.....	1883			179 16			179 16		179 16	
ary, Military Justice	1883			85 59			85 59			
Do.....	1884			171 00		2 64	173 64			173 64
Carried forward.....				8,238,555 19	27,551,273 51	2,074,291 99	37,864,120 69	29,807,809 48	815,204 52	7 241,106 69

*And prior.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions, June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward				\$3,238,555 19	\$27,551,273 51	\$2,074,291 99	\$37,864,120 69	\$29,807,809 48	\$815,204 52	\$7,241,106 69
Salary, Military Justice	1885	23	180		13,260 00		13,260 00	13,215 00		45 00
Salary, Chief of Engineers	1883			41 74			41 74		41 74	
Do	1884					3 26	3 26			3 26
Do	1885	23	180		23,240 00		23,240 00	23,130 00		110 00
Salary, Chief of Ordnance	1883			98 49			98 49		98 49	
Do	1884			18 00		38 38	56 38			56 38
Do	1885	23	180		44,860 00		44,860 00	44,405 00		395 00
Salaries, Signal office	1883			578 41			578 41		578 41	
Do	1884			1,065 00			1,065 00	780 58		284 42
Do	1885	23	180		55,660 00		55,660 00	55,400 00		260 00
Salaries, Publication of Records of the Rebel- lion	1883			50 13			50 13		50 13	
Do	1884			3,460 00		109 93	3,569 93			3,569 93
Do	1885	23	180,276		32,405 02		32,405 02	31,060 00		1,345 02
Contingent expenses, Publication of Rec- ords of the Rebellion	1883			56 48			56 48		56 48	
Salaries, civil employés, in lieu of general service, &c				8,635 25			8,635 25		8,635 25	
Salaries, superintendent, &c., War Depart- ment building	1883			1,297 89			1,297 89		1,297 89	
Salaries, superintendent, &c., building cor- ner of 17th and F streets	1883			15 14			15 14		15 14	
Do	1885	23	181,456		6,290 00		6,290 00	6,062 50		227 50
Salaries, superintendent, &c., building on F street	1883			8 98			8 98		8 98	
Support and medical treatment of transient paupers	1884			1,250 00			1,250 00	1,250 00		
Do	1885	23	220		15,000 00		15,000 00	13,750 00		1,250 00
Telegraph to connect the Capitol with the Departments, &c	1883			1 63			1 63		1 63	
Do	1885	23	217		1,250 00	283 09	1,533 09	1,533 09		
Transportation of reports and maps to for- eign countries	1883			82 31			82 31		82 31	
Do	1884			300 00			300 00	110 58		189 42
Do	1885	23	220		300 00		300 00	100 00		200 00
Postage, War Department	1883			14,757 15		5 13	14,762 28		14,762 28	
Do	1884			54,498 74			54,498 74	18,209 00		36,289 74
Postage to postal union countries, War De- partment	1883			1,100 00			1,100 00		1,100 00	

Do	1884		1,000 00		455 00	1,455 00			1,455 00
Do	1885	23	181		3,000 00	3,000 00	3,000 00		
Contingent expenses, War Department	1884		8,007 50		19 17	8,026 67	8,025 45		1 22
Do	1885	23	181,182		61,500 00	61,500 00	61,500 00		
Salaries, employés public buildings and grounds	1883		55 36			55 36		55 36	
Do	1884				7 53	7 53			7 53
Do	1885	23	182		43,340 00	819 84	44,159 84	44,159 84	
Contingent expenses, public buildings and grounds	1884				1 84	1 84			1 84
Do	1885	23	182		500 00	535 65	535 65		
Rent of office public buildings and grounds	1885	23	182		900 00	900 00	900 00		
Improvement and care of public buildings and grounds	1883		232 16			232 16		232 16	
Do	1882	22	387		6 56	6 56			
Do	1884				152 22	152 22			152 22
Do	1885	23	216,457		71,500 00	5,410 06	76,910 06	76,910 06	
Do	1885	23	503		2,000 00	803 72	2,803 72	2,803 72	
Repairs, fuel, &c., Executive Mansion	1883		66			66		66	
Do	1884	23	242		3,000 00	2 32	3,002 32	3,000 00	2 32
Do	1885	23	216,457		29,500 00	235 73	29,735 73	29,735 73	
Lighting, &c., Executive Mansion	1883		28 47			28 47		28 47	
Do	1884	23	242		1,000 00	45	1,000 45	1,000 00	45
Do	1885	23	216		15,000 00	932 63	15,932 63	15,932 63	
Repairs to water-pipes and fire-plugs	1883		1 67			1 67		1 67	
Do	1884				40	40			40
Do	1885	23	216		2,500 00	138 62	2,638 62	2,638 62	
Furniture and repairs, State, War, and Navy Departments	1884				150 24	150 24			150 24
Building for State, War, and Navy Departments		23	217,504	400,024 33	750,000 00	268 29	1,150,292 62	555,000 00	595,292 62
Building for State, War, and Navy Departments, south wing			450 66			450 66		450 66	
Fuel, lights, &c., State, War, and Navy Department building	1884	23	243		4,000 00	4,000 00	4,000 00		
Do	1885	23	183		34,000 00	34,000 00	34,000 00		
Building for Army Medical Museum and Library		23	339		200,000 00		200,000 00	200 00	199,800 00
Stationery, War Department	1884		1,271 26		2,634 80	3,306 06			3,306 06
Do	1885	23	182		30,000 00	1,259 00	31,259 00	30,000 00	1,259 00
Rent of building, War Department	1884		1,080 00			1,082 93	1,018 85		61 04
Do	1885	23	182		39,700 00	39,700 00	39,440 00		260 00
Salaries, office superintendent State, War, and Navy Department building	1884		700 00		324 73	1,024 73			1,024 73
Do	1885	23	182,183		85,620 00	85,620 00	85,300 00		320 00
Pedestal for statue of Rear-Admiral S. F. Dupont					2 16	2 16			2 16
Statue of Rear-Admiral S. F. Dupont			13,700 00			13,700 00	13,700 00		
Carried forward				8,752,422 60	29,120,605 09	2,087,786 18	39,960,813 87	31,029,682 45	842,702 23
									8,088,429 19

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$8,752,422 60	\$29,120,605 09	\$2,087,786 18	\$39,960,813 87	\$31,029,682 45	\$842,702 23	\$8,088,429 19
Statue to memory of General La Fayette and compatriots.....		23	508		50,000 00		50,000 00			50,000 00
Salaries and contingent expenses, office Sec- retary of War, rebel archives branch.....				51 56			51 56		51 56	
Completion of the Washington Monument.....		23	504	54,000 00	75,000 00		129,000 00	60,000 00		69,000 00
Rent of building, office of Adjutant-General.....				5,000 00			5,000 00		5,000 00	
Fire-proof roof, building corner of 17th and F streets.....				278 12			278 12		278 12	
Erection of fish-ways at Great Falls.....				45,000 00			45,000 00			45,000 00
Rent of building, office of Surgeon-General.....				380 43			380 43		380 43	
Contingent expenses, War Department build- ing.....	1883			82 96			82 96		82 96	
Pay of taxes on lot No 1725 F street, War Department.....		23	456		543 30		543 30			
Rent furniture, &c., office Adjutant-General.....	1885	23	180		3,500 00		3,500 00	3,500 00		
Elevator Winder's Building.....		23	196		6,500 00	593 30	7,093 30	7,000 00		93 30
Pedestal for statue of James A. Garfield.....		23	216		30,000 00		30,000 00			30,000 00
Unveiling statue of Rear-Admiral DuPont.....		23	216		500 00	98 02	598 02	593 69		4 33
Salaries, &c., office Secretary of the Navy.....	1883			3,185 93			3,185 93		3,185 93	
Do.....	1884			63 78			63 78			63 78
Do.....	1885	23	183		57,410 00		57,410 00	57,031 16		378 84
Salaries, &c., Bureau Yards and Docks.....	1885	23	183		11,980 00		11,980 00	11,980 00		
Salaries, &c., Bureau Equipment and Re- cruiting.....	1884			518 38			518 38			518 38
Do.....	1885	23	183		14,780 00		14,780 00	14,709 10		70 90
Salaries, &c., Bureau of Navigation.....	1885	23	183		11,340 00		11,340 00	11,039 66		300 34
Salaries, &c., Bureau of Ordnance.....	1883			3 80			3 80		3 80	
Do.....	1885	23	184		8,930 00		8,980 00	8,955 55		24 45
Salaries, &c., Bureau of Construction and Repair.....	1884			220 88			220 88			220 88
Do.....	1885	23	184		12,380 00		12,380 00	12,380 00		
Salaries, &c., Bureau of Steam Engineering.....	1883			22 19			22 19		22 19	
Do.....	1885	23	184		12,290 00		12,290 00	12,290 00		
Salaries, &c., Bureau of Provisions and Cloth- ing.....	1884			130 76			130 76			130 76
Do.....	1885	23	184		17,580 00		17,580 00	17,377 00		203 00
Salaries, &c., Bureau of Medicine and Sur- gery.....	1884			89 55		22 01	111 56			111 56
Do.....	1885	23	184		9,460 00		9,460 00	9,335 97		124 03

Salaries, &c., Nautical Almanac Office.....	1884				78 75	78 75	78 75		
Do.....	1885	23	183		78 75	23,778 75	23,762 82		15 93
Salaries, &c., office of Judge-Advocate Gen- eral.....	1883			41		41		41	
Do.....	1884			10 87		10 87			10 87
Do.....	1885	23	185		6,473 59	6,473 59	6,444 20		29 39
Salaries, &c., Hydrographic Office.....	1883			22 19		22 19		22 19	
Do.....	1884			283 95		283 95			283 95
Do.....	1885	23	183,276		45,172 61	45,172 61	44,656 51		516 10
Salaries, &c., Naval Observatory.....	1883			150 45		150 45		150 45	
Do.....	1884			35 87		35 87			35 87
Do.....	1885	23	184		17,420 00	17,420 00	17,420 00		
Contingent expenses, Navy Department.....	1884	23	244,457		2,940 71	2,940 71	2,940 71		
Do.....	1885	23	185		11,000 00	11,000 00	11,000 00		
Contingent and miscellaneous expenses, Hy- drographic Office.....	1884			10,751 01		874 68	11,625 69	11,625 69	
Do.....	1885	23	183,185		32,600 00	1,772 57	34,372 57	30,728 03	3,644 54
Contingent and miscellaneous expenses, Nau- tical Almanac Office.....	1883			42 15		42 15	40 96	1 19	
Contingent and miscellaneous expenses, Na- val Observatory.....	1883	23	457		28 20	28 20	28 20		
Do.....	1884					1,053 05	1,018 33		34 72
Do.....	1885	23	184		9,736 00	9,736 00	9,570 22		165 78
Library, Navy Department.....	1883			836 90		836 90	458 78	378 12	
Do.....	1884			1,000 00		1,000 00	1,000 00		
Do.....	1885	23	185		2,500 00	2,500 00	1,126 97		1,373 03
Postage, Navy Department.....	1882			1,320 00		1,320 00			1,320 00
Do.....	1883			1,955 00		1,955 00		1,955 00	
Do.....	1884			2,000 00		2,000 00			2,000 00
Salaries, Superintendent, &c., Navy Depart- ment building.....	1883			55		55		55	
Salaries, office of Naval Records of the Re- bellion.....	1885	23	185		2,640 00	2,640 00	2,044 71		595 29
Salaries, Post-Office Department.....	1883			4,336 80		4,336 80		4,336 80	
Do.....	1884	23	247	18,155 76	14,052 19	1,058 46	33,246 41	32,866 40	380 01
Do.....	1885	23	199,192		696,480 00	1,833 97	698,313 97	693,700 00	4,613 97
Contingent expenses, Post-Office Department, stationery.....	1883	23	247		30 40	30 40	30 40		
Do.....	1884	23	247,464		1,707 75	1,707 75	1,707 08		67
Do.....	1885	23	192		9,000 00	832 08	9,832 08	9,832 08	
Contingent expenses, Post-Office Depart- ment, fuel.....	1884	23	247		1,407 32	1,407 32	1,407 32		
Do.....	1885	23	192		7,200 00	834 04	8,034 04	8,034 04	
Contingent expenses, Post-Office Depart- ment, gas.....	1883	23	247		68 18	68 18	68 18		
Do.....	1884	23	247	1,000 00	1,583 66	2,583 66	2,525 93		57 73
Do.....	1885	23	192		6,600 00	748 91	7,348 91	6,200 00	1,148 91
Contingent expenses, Post-Office Depart- ment, plumbing and gas-fixtures.....	1884			1,200 00		1,200 00	206 48		993 52
Do.....	1885	23	192		4,700 00	238 54	4,938 54	4,938 54	
Carried forward.....				8,904,552 85	30,339,889 00	2,097,883 31	41,342,325 16	32,181,879 21	859,551 93
									8,301,894 02

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$8,904,552 85	\$30,339,889 00	\$2,097,883 31	\$41,342,325 16	\$32,181,879 21	\$858,551 93	\$8,301,894 02
Contingent expenses, Post-Office Depart- ment, telegraphing.....	1883			85			85		85	
Do.....	1884			2,000 53		57 34	2,057 87	1,600 00		457 87
Do.....	1885	23	192		5,900 00	765 36	6,665 36	3,500 00		3,165 36
Contingent expenses, Post-Office Depart- ment, painting.....	1883	23	247		17 13		17 13	14 88		2 25
Do.....	1884	23	247		17 40		17 40			17 40
Do.....	1885	23	192		4,700 00	79 78	4,779 78	4,750 00		29 78
Contingent expenses, Post-Office Depart- ment, carpets.....	1885	23	192		5,900 00	393 52	6,293 52	6,100 00		193 52
Contingent expenses, Post-Office Depart- ment, furniture.....	1884	23	247		9 00		9 00	3 50		5 50
Do.....	1885	23	192		7,500 00	101 13	7,601 13	6,800 00		801 13
Contingent expenses, Post-Office Depart- ment, horses and wagons.....	1884			500 00			500 00	151 81		348 19
Do.....	1885	23	192		1,500 00	297 88	1,797 88	1,500 00		297 88
Contingent expenses, Post-Office Depart- ment, hardware.....	1884	23	247		173 88		173 88	118 75		55 13
Do.....	1885	23	192		1,700 00	220 99	1,920 99	1,600 00		320 99
Contingent expenses, Post-Office Depart- ment, miscellaneous items.....	1884			3,000 00		119 74	3,119 74	2,200 00		919 74
Do.....	1883	23	247		368 58		368 58	368 58		
Do.....	1885	23	192		13,500 00	176 35	13,676 35	13,676 35		
Contingent expenses, Post-Office Depart- ment, rent.....	1884	23	247		2,000 00		2,000 00	2,000 00		
Do.....	1885	23	192		9,500 00	2,125 00	11,625 00	11,625 00		
Contingent expenses, Post-Office Depart- ment, publication of Official Postal Guides.....	1884	23	247		2,700 00		2,700 00	2,621 15		78 85
Do.....	1885	23	192		29,000 00	347 82	29,347 82	27,800 00		1,547 82
Publication of post-route maps.....	1883	23	247		110 50	110 50	221 00	110 50		110 50
Do.....	1884	23	247		4,197 18	50	4,197 68	4,180 28		17 40
Do.....	1885	23	192		20,000 00	1,552 78	21,552 78	21,200 00		352 78
Deficiency in the postal revenue.....	1881*	23	248, 258, 262		140,690 79		140,690 79	140,690 79		
Do.....	1882*	23	464		199,430 83		199,430 83	199,430 83		
Do.....	1883			1,902,177 90			1,902,177 90	520,770 00	1,381,407 90	
Do.....	1884					18,209 00	18,209 00			
Do.....	1885	23	157,158		3,680,718 96		3,680,718 96	3,680,718 96		
Post-Office Department building, refitting rooms.....				500 38			500 38			500 38

Relief of Z. M. Pettigrew	23	535		1,100 00		1,100 00	1,100 00		
Relief of O. L. Cochran	23	675		422 85		422 85	422 85		
Relief of J. F. Severance	23	676		85 00		85 00	85 00		
Relief of J. B. Davis	23	682		10,943 16		10,943 16	10,943 16		
Payment to Mrs. M. C. Bradley	23	247		990 00		990 00	990 00		
Payment to B. K. Brush	23	248		107 00		107 00	107 00		
Salaries, Department of Agriculture	1883		4 51			4 51		4 51	
Do	1884		140 00			140 00	139 87		13
Do	1885	23	36,38	137,590 00		137,590 00	137,000 00		590 00
Collecting agricultural statistics	1882				1,829 20	1,829 20		1,829 20	
Do	1883		500 00						229 14
Do	1885	23	38	100,000 00		100,000 00	100,000 00		
Purchase and distribution of valuable seeds	1884				13 52	13 52			13 52
Do	1885	23	38	100,000 00		100,000 00	99,000 00		1,000 00
Experimental Garden, Department of Agriculture	1884		300 00			300 00	286 21		13 79
Do	1885	23	37	7,350 00		7,350 00	7,000 00		350 00
Museum, Department of Agriculture	1884				6 49	6 49			6 49
Do	1885	23	37	1,000 00		1,000 00	1,000 00		
Laboratory, Department of Agriculture	1884		42 18			42 18	29 26		12 92
Do	1885	23	38	50,000 00		50,000 00	49,090 99		909 01
Furniture, cases and repairs, Department of Agriculture	1884				1 18	1 18			1 18
Do	1885	23	38	6,000 00		6,000 00	6,000 00		
Library, Department of Agriculture	1883				14 68	14 68		14 68	
Do	1884				60 14	60 14			60 14
Do	1885	23	39	1,500 00		1,500 00	1,400 00		100 00
Reclamation of arid and waste lands			1,333 33			1,333 33	45 95		1,287 38
Investigating the history of insects injurious to agriculture	1882	23	470	1 99	8 10	2 25	12 34	8 10	4 24
Do	1883								
Do	1884			883 06		883 06	883 06		
Do	1885	23	37	20,000 00		20,000 00	18,000 00		2,000 00
Investigating diseases of domesticated animals	1883		3,415 72			3,415 72		3,415 72	
Do	1884		701 59		286 56	988 15			988 15
Report on forestry	1883		1,322 97		7 00	1,329 97		1,329 97	
Do	1884				1 70	1 70			1 70
Do	1885	23	39	10,000 00		10,000 00	9,600 00		400 00
Contingent expenses, Department of Agriculture	1883				79 26	79 26		79 26	
Do	1884		500 00			500 00	491 42		8 58
Do	1885	23	39	15,000 00		15,000 00	13,500 00		1,500 00
Postage, Department of Agriculture	1883		22 51			22 51		22 51	
Do	1884		200 00			200 00	41 48		158 52
Do	1885	23	39	4,000 00		4,000 00	3,800 00		200 00
Experiments in the manufacture of sugar					1 54	1 54			1 54
Carried forward			10,822,100 37	34,935,619 36	2,124,744 52	47,882,464 25	37,314,854 80	2,346,660 77	8,320,948 68

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropri- ations for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund, June 30, 1885.	Balances of appropri- ations June 30, 1885.
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TREASURY—Continued.										
Brought forward				\$10,822,100 37	\$34,935,619 36	\$2,124,744 52	\$47,822,464 25	\$37,314,854 80	\$2,246,660 77	\$8,520,948 68
Improvement of grounds, Department of Ag- riculture	1883					28 18	28 18		28 18	
Do	1884					37 33	37 33			37 33
Do	1885	23	37		9,750 00		9,750 00	9,700 00		50 00
Experiments on the culture of tea	1883			1,094 34			1,094 34		1,094 34	
Do	(1884) (1885)	23	39		3,000 00		3,000 00	2,700 00		300 00
Examination of wools and animal fiber	(1882) (1883)			2,235 96		1 00	2,236 96		2,236 96	
Silk culture		23	39		15,000 00		15,000 00	8,300 00		6,700 00
Salaries and expenses, Bureau of Animal In- dustry		23	33		150,000 00		150,000 00	60,000 89		89,999 11
Transportation for permanent exhibition of certain agricultural and mineral specimens, &c., Atlanta, Ga						1 09	1 09			1 09
Salaries, justices, &c., Supreme Court	1885	23	193		93,500 00		93,500 00	93,500 00		
Salaries and expenses, office of clerk Supreme Court	(1883) (1884)					644 80	644 80			644 80
Salaries of circuit judges	1884			1,631 88			1,631 88			1,631 88
Do	1885	23	193		54,000 00		54,000 00	53,641 34		358 66
Salaries of retired United States judges	1884	22	563		247 25		247 25	247 25		
Do	1885	23	193		41,689 53		41,689 53	41,689 53		
Salaries of district judges	1882			1,746 83			1,746 83		1,746 83	
Do	1883			6,123 29			6,123 29		6,123 29	
Do	1884			3,740 09			3,740 09			3,740 09
Do	1885	23	193		203,500 00		203,500 00	199,723 12		3,776 88
Salaries, justices of the supreme court, Dis- trict of Columbia	1885	23	193		24,500 00		24,500 00	24,500 00		
Salaries, district attorneys	1882			152 98			152 98			152 98
Do	1883			232 08			232 08		232 08	
Do	1884			83 92		8 80	92 72			92 72
Do	1885	23	224		20,100 00		20,100 00	19,130 45		969 55
Salaries, district marshals	1880*			22 78			22 78			22 78
Do	1881*	23	257		13 08		13 08			13 08
Do	1882			343 53			343 53		343 53	
Do	1883			180 47		43 41	223 88		223 88	
Do	1884			42 90			42 90	28 57		14 33
Do	1885	23	224		12,700 00		12,700 00	11,170 20		1,529 80

Salary and expenses of reporter of Supreme Court	22	254	7,500 00	7,500 00	7,500 00	7,500 00	7,500 00	7,500 00
Salaries, Department of State	1883		804 85	804 85		804 85	804 85	804 85
Do	1884		948 51	948 51		948 51	948 51	948 51
Do	1885	23	166,446	112,944 74	112,944 74	111,182 94	111,182 94	1,761 80
Contingent expenses, Department of State, proof-reading	1883		855 41	855 41	855 41	855 41	855 41	855 41
Do	1884		200 00	200 00	200 00	200 00	200 00	200 00
Do	1885	23	160	1,280 00	1,280 00	1,280 00	1,280 00	1,280 00
Lithographing, Department of State	1883		128 11	128 11	128 11	128 11	128 11	128 11
Do	1884		43 53	43 53	43 53	43 53	43 53	43 53
Do	1885	23	169	1,200 00	1,200 00	1,200 00	1,200 00	1,200 00
Contingent expenses, Department of State, stationery, &c	1881*	23	236	7 50	7 50	7 50	7 50	7 50
Do	1883		293 42	293 42	293 42	293 42	293 42	293 42
Do	1885	23	166	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Postage, Department of State	1884		560 00	560 00	560 00	560 00	560 00	560 00
Editing, publishing, and distributing Revised and Annual Statutes		23	166	491 23	4,491 23	4,046 57	4,046 57	444 06
Contingent expenses, Department of State, books and maps	1885	23	166	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
Contingent expenses, Department of State	1883	23	286	32 00	695 01	695 01	32 00	663 01
Do	1884	23	446	435 36	497 11	435 36	435 36	61 75
Do	1885	23	166	4,800 00	1 75	4,801 75	4,800 00	1 75
Removal and rearrangement of records, Department of State	1883		80 96	80 96	80 96	80 96	80 96	80 96
Purchase of the Franklin collection of books and papers	1884		301 18	301 18	301 18	301 18	301 18	301 18
Seal of the United States	23	194	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00	1,000 00
Duplicate of certain French and American medals	23	279	75 00	75 00	75 00	62 76	62 76	12 24
Compensation of Pork Commission	23	236	6,000 00	6,000 00	6,000 00	6,000 00	6,000 00	6,000 00
Transmissions of certain books to National Lincoln Monument Association, Springfield, Ill.	21	519	1,490 20	1,490 20	1,490 20	1,490 20	1,490 20	1,490 20
Salaries, Steamboat Inspection Service	R. S.	3689	144,476 10	89,700 00	234,176 10	197,000 00	197,000 00	37,176 10
Contingent expenses, Steamboat Inspection Service	1881*	23	246	25	25	25	25	25
Do	R. S.	3689	426,490 20	11,894 25	47 15	438,421 63	42,153 22	336,263 36
Construction and repair of buildings in Alaska	23	479	11,000 00	11,000 00	11,000 00	11,000 00	11,000 00	11,000 00
Court-house and post-office, Aberdeen, Miss.	23	345	75,000 00	75,000 00	75,000 00	75,000 00	75,000 00	75,000 00
Post-office, court-house, &c., Auburn, N. Y.	23	348	150,000 00	150,000 00	150,000 00	150,000 00	150,000 00	150,000 00
Post-office, court-house, &c., Augusta, Me.	23	304	150,000 00	150,000 00	150,000 00	150,000 00	150,000 00	150,000 00
Court-house, post-office, &c., Abingdon, Va.	23	479,480	24,842 57	37,000 00	61,842 57	13,542 80	13,542 80	149,940 60
Court-house, post-office, &c., Atlanta, Ga.			133 57	133 57	133 57	70 20	70 20	63 37
Court-house, post-office, &c., Austin, Tex.	23	237,255	118 52	964 59	1,083 11	1,083 03	1,083 03	08
Post-office and sub-treasury, Boston, Mass.	23	195,479	49,269 04	65,000 00	114,269 04	113,814 07	113,814 07	454 97
Carried forward			11,489,800 62	36,303,564 12	2,125,619 78	49,918,984 52	38,353,906 70	2,261,168 28
								9,303,909 54

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &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, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$11,489,800 62	\$36,393,564 12	\$2,125,619 78	\$49,918,984 52	\$38,353,906 70	\$2,261,168 28	\$9,303,909 54
Post-office, court-house, &c., Baltimore, Md.....	23	195,479		248,056 43	352,000 00	100 00	600,156 43	190,699 54		409,456 89
Post-office, &c., Brooklyn, N. Y.....	23	479		91,415 67	135,000 00		226,415 67	47,775 02		178,640 65
Court-house, post-office, &c., Charleston, W. Va.....	23	195,479		1,259 91	5,853 30		7,113 21	6,040 81		1,072 40
Court-house, post-office, &c., Columbus, Ohio.....	23	195,479		11,388 20	210,000 00		221,388 20	51,927 59		169,460 61
Court-house, post-office, &c., Covington, Ky.....				9,447 70			9,447 70	19 50		9,428 20
Court-house, post-office, &c., Carson City, Nev.....	23	282			100,000 00		100,000 00	2 10		99,997 90
Court-house, post-office, Clarksburg, W. Va.....	23	346			50,000 00		50,000 00			50,000 00
Post-office, &c., Council Bluffs, Iowa.....	23	480,345		78,196 79	150,000 00		228,196 79	20,724 99		207,471 80
Post-office and court-house, Concord, N. H.....	23	480		41,903 62	100,000 00		141,903 62	1,793 60		140,110 02
Court-house and post-office, Des Moines, Iowa.....	23	195,480		70,718 51	95,000 00		165,718 51	16,467 60		149,250 91
Court-house and post-office, Detroit, Mich.....	23	480		148,261 95	200,000 00		348,261 95	2,697 76		345,564 19
Court-house and post-office, Danville, Va.....	23	195		24 42	10,300 00		10,324 42	8,017 33		2,307 09
Court-house and post-office, Denver, Colo.....	23	195,480		58,760 83	78,000 00		136,760 83	41,875 34		94,885 49
Post-office, Dover, Del.....				134 16			134 16	61 25	72 91	
Court-house, post-office, &c., Dallas, Tex.....	23	480		60,345 05	25,000 00	2,640 35	87,985 40	10,961 54		77,023 86
Court-house, post-office, &c., Erie, Pa.....	23	306		58,023 35	100,000 00		158,023 35	7,324 62		150,698 73
Court-house, post-office, &c., Fort Wayne, Ind.....	23	195,480,337		24,670 88	150,199 12		174,870 00	14,295 42		160,574 58
Court-house, post office, &c., Fort Scott, Kans.....	23	482			50,000 00		50,000 00			50,000 00
Court-house, post-office, &c., Frankfort, Ky.....	23	480		54,728 78	15,000 00		69,728 78	45,911 31		23,817 47
Court-house, post-office, &c., Grand Rapids, Mich.....				113 96			113 96	54 36	59 60	
Court-house, post-office, &c., Greensborough, N. C.....	23	480		36,600 00	7,500 00		44,100 00	13,035 91		31,064 09
Court-house, post-office, &c., Harrisonburg, Va.....	23	195,480		12,989 00	47,500 00		60,489 00	13,818 99		46,670 01
Post-office, &c., Hannibal, Mo.....	23	480		23,854 50	55,500 00		79,384 50	27,774 29		51,610 21
Court-house, post-office, &c., Harrisburg, Pa.....				9,015 68			9,015 68	8,333 60		682 08
Court-house, post-office, &c., Indianapolis, Ind.....				38 69			38 69	21 13	17 56	
Court-house, post-office, &c., Jackson, Miss.....	23	195		39,126 28	15,000 00		54,126 28	34,686 84		19,439 44
Court-house, post-office, &c., Jackson, Tenn.....	23	480		43,151 33	10,000 00		53,151 33	30,255 84		22,895 49
Court-house, post-office, &c., Jefferson City, Mo.....	23	480		84,397 45	32,000 00		116,397 45	24,456 68		91,940 77
Post-office, &c., Jersey City, N. J.....				2,166 80			2,166 80	1,917 65		249 15
Court-house, post-office, &c., Keokuk, Iowa.....	23	481			100,000 00		100,000 00			100,000 00

Court-house, post-office, &c., Key West, Fla.	23	336		100,000 00		100,000 00		100,000 00
Court-house, post-office, &c., Lynchburg, Va.	23	195,480	36,199 30	75,000 00		111,199 30	13,318 04	97,881 26
Court-house, post-office, &c., Little Rock, Ark.			611 21		407 38	1,018 59	255 71	762 88
Court-house, post-office, &c., La Crosse, Wis.	23	336		100,000 00		100,000 00	57 65	99,942 35
Court-house, post-office, &c., Leavenworth, Kans.	23	195,481	44,557 30	105,000 00		149,557 30	683 50	148,873 80
Court-house, post-office, &c., Lincoln, Nebr.			184 04			184 04	3 50	180 54
Post-office, &c., Lexington, Ky.	23	484		150,000 00		150,000 00		150,000 00
Court-house, post-office, &c., Louisville, Ky.	23	481	198,669 15	200,000 00		398,669 15	988 00	397,681 15
Post-office, &c., Minneapolis, Minn.	23	195,481	55,316 16	180,000 00		235,316 16	44,512 60	190,803 56
Post-office, court-house, &c., Manchester, N. H.	23	484		100,000 00		100,000 00		100,000 00
Post-office, court-house, &c., Montpelier, Vt.	23	482		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., Montgomery, Ala.	23	195,451	25,069 11	10,000 00	1,021 92	36,091 03	29,845 78	6,245 25
Court-house, post-office, &c., Marquette, Mich.	23	480	42,541 00	50,000 00		92,541 00	700 30	91,840 70
Court-house, post-office, &c., Macon, Ga.	23	481		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., New York, N. Y.			10,229 42			16,229 42	501 42	15,728 00
Court-house, post-office, &c., Nebraska City, Nebr.	23	483		75,000 00		75,000 00		75,000 00
Court-house, post-office, &c., New Albany, Ind.	23	483		100,000 00		100,000 00		100,000 00
Sub-treasury building, New York			2,573 98			2,573 98	1 30	
Court-house, post-office, &c., Oxford, Miss.			43,873 10		3,122 64	46,995 74	16,402 84	30,592 90
Post-office and court-house, Philadelphia, Pa.			39,286 43		12 26	39,298 69	39,288 09	10 60
Court-house, post-office, &c., Pittsburgh, Pa.			263,180 92		8,936 55	272,117 47	13,150 80	258,966 67
Court-house, post-office, &c., Pensacola, Fla.			173,076 40		9,000 67	182,077 07	70,005 62	112,071 45
Post-office, court-house, &c., Peoria, Ill.	23	196,481	35,825 05	125,000 00		160,825 05	50,879 02	109,946 03
Post-office, court-house, &c., Poughkeepsie, N. Y.	23	481	37,569 13	30,000 00		67,569 13	25,673 84	41,895 29
Post-office, court-house, &c., Paducah, Ky.	23	196	117 67	2,000 00		2,117 67	836 30	1,281 37
Court-house, post-office, &c., Parkersburg, W. Va.			2,414 32			2,414 32	315 23	2,099 09
Post-office, court-house, &c., Quincy, Ill.	23	196,481	56,656 11	87,500 00		144,156 11	64,677 78	79,478 33
Post-office, &c., Reading, Pa.	23	481		80,000 00		80,000 00	3 60	79,996 40
Court-house, post-office, &c., Raleigh, N. C.			45 41			45 41		45 41
Court-house, post-office, &c., Rochester, N. Y.	23	481	136,301 19	80,000 00		216,301 19	9,054 56	207,246 63
Post-office, court-house, &c., Syracuse, N. Y.	23	196,482	86,782 31	133,000 00		219,782 31	44,432 63	175,349 68
Sub-treasury building, San Francisco, Cal.			9 20			9 20	3 40	5 80
Post-office, &c., Scranton, Pa.	23	195	2,025 33	37,500 00		39,525 33		39,525 33
Post-office, &c., Sacramento, Cal.	23	481		100,000 00		100,000 00		100,000 00
Post-office, &c., Saint Joseph, Mo.	23	195,481	37,334 50	90,000 00		127,334 50	1,915 50	125,419 00
Post-office, &c., Springfield, Ohio	23	484		100,000 00		100,000 00		100,000 00
Post-office, court-house, &c., Sreveport, La.	23	482	89,993 00	5,000 00		94,993 00	7,111 12	87,881 88
Court-house, post-office, &c., Springfield, Ill.	23	448,298	27,870 85	27,870 85		27,870 85	26,870 85	1,000 00
Court-house, post-office, &c., Sprock, Kans.	23	196	216 71	10,000 00	153 48	10,370 19	10,203 60	166 59
Court-house, post-office, &c., Trenton, N. J.			61 84			61 84		61 84
Court-house, post-office, &c., Tyler, Tex.	23	482		50,000 00		50,000 00		50,000 00
Post-office, court-house, &c., Troy, N. Y.	23	482		100,000 00		100,000 00		100,000 00
Post-office, &c., Terre Haute, Ind.	23	482	48,301 67	75,000 00		123,301 67	50,735 31	72,566 36
Carried forward			14,173,641 52	40,025,287 39	2,151,015 03	57,249,943 94	39,497,305 20	2,264,004 08
								15,488,634 66

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions, June 30, 1885.
		Vol.	Page or sec- tion.							
TREASURY—Continued.										
Brought forward.....				\$14, 173, 641 52	\$40, 925, 287 39	\$2, 151, 015 03	\$57, 249, 943 94	\$39, 497, 305 20	\$2, 264, 004 08	\$15, 488, 634 '66
Court-house, post-office, &c., Utica, N. Y.....	23		237, 196	45	763 72		764 17	764 17		
Court-house, post-office, &c., Williamsport, Pa.....	23		195, 482	40, 018 76	50, 000 00		99, 913 76	23, 000 50		76, 918 26
Court-house, post-office, &c., Waco, Tex.....	23		282		100, 060 00		100, 000 00	10, 020 00		89, 980 00
Court-house, post-office, &c., Winona, Minn.....	23		483		20, 000 00		20, 000 00			20, 000 00
Post-office, court-house, &c., Wichita, Kans.....	23		482		50, 000 00		50, 000 00			50, 000 00
Building for Bureau of Engraving and Print- ing.....				7, 866 35			7, 866 35			7, 866 35
Fire-proof building for the National Museum.....	23		209	13 27	1, 000 00		1, 013 27	1, 000 00	13 27	
Assay office at Helena, Mont.....				174 62			174 62		174 62	
Treasury Building, Washington, D. C.....	23		196, 480		30, 000 00		30, 000 00	25, 117 00		4, 883 00
Branch mint, Denver, Colo.....	23		196, 204		25, 000 00		25, 000 00			25, 000 00
Twenty per cent. additional compensation, Metropolitan Police, D. C.....	23		282		46, 903 82		46, 903 82	46, 903 82		
Total.....				14, 231, 614 97	41, 248, 954 93	2, 151, 015 03	57, 631, 584 93	39, 604, 110 69	2, 264, 191 97	15, 763, 282 27
DIPLOMATIC.										
Salaries of ministers.....	1881*	23	254		6, 603 41		6, 603 41	6, 603 41		
Do.....	1883			10, 635 93			10, 635 93	1, 844 26	8, 791 67	
Do.....	1884			130, 121 64		945 82	131, 067 46	124, 256 85		6, 810 61
Do.....	1885	23	228, 447		306, 600 54	1, 252 89	307, 853 43	267, 787 15		40, 066 28
Salaries secretaries of legations.....	1882*					4 82				4 82
Do.....	1885			5, 078 91			5, 078 91		5, 078 91	
Do.....	1884			14, 007 26		2, 372 92	16, 380 18	12, 714 69		3, 665 49
Do.....	1885	23	228		40, 350 00		40, 350 00	36, 224 99		4, 125 01
Extending diplomatic relations with govern- ments of Eastern Asia.....				1, 250 00			1, 250 00	1, 250 00		
Contingent expenses of foreign missions.....	1883	23	194	9, 590 76	559 11		10, 149 87		9, 590 76	559 11
Do.....	1882			5, 264 80		250 00	5, 514 80		5, 514 80	
Do.....	1884	23	447	9, 705 60	13, 583 67	2, 445 88	25, 735 15	23, 510 98		2, 224 17
Do.....	1885	23	334, 235	75, 000 00		875 98	75, 875 98	74, 147 59		1, 728 39
Salaries, consular service.....	1881*	23	254, 260		5, 012 88		5, 012 88	5, 012 88		
Do.....	1882*	23	470		1, 447 20	650 91	2, 098 11	1, 357 40	556 93	183 78
Do.....	1882	23	237	313 50	6, 530 17		6, 843 67	6, 379 48	313 50	150 69
Do.....	1883	23	260, 447	490 31	3, 494 44	871 38	4, 856 13	3, 988 33	867 80	
Do.....	1884			135, 021 45		8, 861 44	143, 882 89	132, 779 59		11, 103 30
Do.....	1885	23	229-233		429, 600 00	6, 422 91	436, 022 91	308, 502 91		127, 520 00

Allowance for consular clerks.....	1881	23	260	265 93	265 93	265 93	265 93	265 93	265 93
Do.....	1882	23	236	1,500 00	1,500 00	1,500 00	1,440 00	1,440 00	60 00
Do.....	1883			3,768 11	3,768 11	3,768 11	3,768 11	3,768 11	
Do.....	1884			30,113 09	195 28	30,308 37	28,238 98	28,238 98	2,069 39
Do.....	1885	23	233	53,920 00	32 90	53,952 90	34,187 60	34,187 60	19,765 30
Salaries interpreters to consulates in China, Japan, and Siam.....	1883			1,540 91		1,540 91		1,540 91	
Do.....	1884			6,456 02	168 29	6,624 31	4,790 35	4,790 35	1,833 96
Do.....	1885	23	233,446	11,082 88		11,082 88	7,270 95	7,270 95	3,811 93
Salaries consular officers not citizens.....	1881*	23	254,260	4,970 62		4,970 62	4,970 62	4,970 62	
Do.....	1881			442 00		442 00		442 00	
Do.....	1882	23	260	1,500 00		1,500 00	1,500 00	1,500 00	
Do.....	1883	23	260	1,507 97	794 20	2,302 17	942 55	942 55	794 20
Do.....	1884			3,966 68		3,966 68	3,341 71	3,341 71	624 97
Do.....	1885	23	233	6,000 00		6,000 00	4,871 55	4,871 55	1,128 45
Salaries marshals, consular courts.....	1883			2,800 00		2,800 00		2,800 00	
Do.....	1884			3,363 73	144 25	3,507 98	2,030 00	2,030 00	1,477 98
Do.....	1885	23	234	8,000 00		8,000 00	5,215 88	5,215 88	2,784 12
Boat and crew for consular Osaka and Hiogo. Do.....	1883			252 63		252 63		252 63	
	1884			420 88		420 88	147 88	147 88	273 00
Steam launch for legation and consulate at Constantinople.....	1883			450 00	50 00	500 00	500 00	500 00	
Do.....	1884				50 00	50 00	50 00	50 00	
Do.....	1885	23	234	500 00		500 00		500 00	500 00
Expenses of interpreters, guards, &c., Turk- ish dominions.....	1883	23	237	480 40	309 00	789 40	309 00	309 00	480 40
Do.....	1884			490 86	345 85	836 71	661 32	661 32	175 39
Do.....	1885	23	234		3,000 00	3,000 00	2,381 06	2,381 06	618 94
Loss on bills of exchange, diplomatic service. Do.....	1885	23	235		2,000 00	2,012 65	56 39	56 39	1,956 26
Loss on bills of exchange, consular service. Do.....	1883			1,509 15		1,509 15	71 68	71 68	
	1884			7,981 18		7,981 18	6,999 99	6,999 99	981 19
Do.....	1885	23	284	3,000 00		3,000 00		3,000 00	3,000 00
Contingent expenses, United States consulates Do.....	1881			674 10		674 10		674 10	
Do.....	1881*	23	234,260	569 28		569 28		569 28	
Do.....	1882	23	237,260	14 04	2,597 73	2,611 77	2,597 73	2,597 73	14 04
Do.....	1882*	23	470		70 02	70 02	53 07	53 07	
Do.....	1883	23	236-7,447	476 20	19,546 00	20,022 20	19,666 49	19,666 49	295 38
Do.....	1884	23	447	9,837 57	41,598 56	56,406 68	54,162 07	54,162 07	2,244 61
Do.....	1885	23	234	110,000 00	124 41	110,124 41	101,168 26	101,168 26	8,956 15
Rent of prisons, wages of keepers, &c., for American convicts in Siam and Turkey.....	1883			500 88	309 00	809 88		809 88	809 88
Do.....	1884			1,240 57	53 95	1,294 52	586 66	586 66	707 86
Rent of prisons for American convicts in China.....	1883			11 12		11 12		11 12	
Do.....	1884			843 40		843 40	653 99	653 99	189 41
Wages of keepers for American convicts in China.....	1883			2,094 43		2,094 43		2,094 43	
Do.....	1884			4,542 93	852 25	5,395 18	2,224 14	2,224 14	3,171 04
Carried forward.....				407,259 01	1,160,005 64	32,264 33	1,599,528 98	1,298,285 64	45,090 38
									256,152 96

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
		Vol.	Page or sec- tion.							
DIPLOMATIC—Continued.										
Brought forward				\$407, 259 01	\$1, 160, 005 64	\$32, 264 33	\$1, 599, 528 98	\$1, 298, 285 64	\$45, 090 38	\$256, 152 96
Rent of prisons for American convicts in Japan	1883			150 00			150 00		150 00	
Do	1884			450 00			450 00	300 00		150 00
Wages of keepers for American convicts in Japan	1883			2, 418 40			2, 418 40		2, 418 40	
Do	1884			3, 797 76			3, 797 76	1, 096 85		2, 700 91
Rent of court-house or jail in Japan	1883			450 00			450 00		450 00	
Do	1884			450 00			450 00			450 00
Do	1885	23	447		3, 400 00		3, 400 00	3, 400 00		
Buildings and grounds, legation in China	1883			280 07			280 07		280 07	
Do	1884			1, 600 00			1, 600 00	1, 251 64		348 36
Do	1885	23	234		3, 100 00		3, 100 00	1, 500 00		1, 600 00
Bringing home criminals	1883			3, 875 21			3, 875 21		3, 875 21	
Do	1884			5, 000 00			5, 000 00			5, 000 00
Do	1885	23	234		5, 000 00		5, 000 00	906 03		4, 093 97
Relief of American seamen	1881*	23	254		377 44		377 44	377 44		
Do	1882	23	470		38 50	768 24	806 74	38 50	768 24	
Do	1883			66, 577 64		9, 713 60	76, 291 24	2, 066 72	74, 224 52	
Do	1884			38, 300 23		19, 861 98	58, 162 21	6, 521 24		51, 640 97
Do	1885	23	234		40, 000 00	3, 920 99	43, 920 99	19, 473 78		24, 447 21
Rescuing shipwrecked American seamen	1882*	23	448		67 18		67 18			67 18
Do	1883			1, 439 24			1, 439 24	50 00	1, 389 24	
Do	1884			2, 691 37		50	2, 691 87	504 00		2, 187 87
Do	1885	23	234		4, 500 00		4, 500 00	3, 637 77		862 23
Shipping and discharging seamen	1883			1, 815 00			1, 815 00		1, 815 00	
Do	1884			3, 871 90			3, 871 90	2, 119 00		1, 752 90
Do	1885	23	234		6, 000 00		6, 000 00	3, 879 84		2, 120 16
Expenses under the neutrality act	1883			5, 823 13		15, 789 41	21, 612 54	5, 000 00	16, 612 54	
Annual expenses of Cape Spartal light	1885	23	235		300 00		300 00	300 00		
Allowance to widows and heirs of diplomatic officers who die abroad	1883			3, 939 99			3, 939 99		3, 939 99	
Do	1884			1, 991 44		16 55	2, 007 99	171 70		1, 836 29
Do	1885	23	234		5, 000 00		5, 000 00			5, 000 00
Transporting remains of ministers and consuls to their homes for interment		23	235	7, 584 22	10, 000 00	312 64	17, 896 86	293 56		17, 603 30
Publication of consular and other commercial reports, Department of State	1882			3, 000 00			3, 000 00		3, 000 00	
Do	1883			2 93			2 93		2 93	
Do	1885	23	235		20, 000 00		20, 000 00	20, 000 00		

International Bureau of Weights and Measures	1882			4 76			4 76		4 76	
Do	1882*				17 62		17 62		17 62	
Do	1883			38 73			38 73		38 73	
Do	{1883}									
Do	{1884}			82 37	10 75		93 12			93 12
Do	1885	23	235		2,270 00		2,270 00	2,027 27		242 73
Expenses of International Sanitary Congress				3,778 05			3,778 05			3,778 05
Berlin Fishery Exhibition				5 95			5 95			
International Prison Commission	1883			250 00			250 00		250 00	
Do	1884			250 00			250 00			250 00
Do	1885	23	235		250 00		250 00			250 00
International Exchange, Smithsonian Institution	1884			2,125 00			2,125 00	2,125 00		
International Fishery Exhibition of 1883, at London		23	254,260		10,000 00	5 69	10,005 69	10,000 00		5 69
International Exposition at Paris, of 1878				2,539 33		166 17	2,705 50		2,705 50	
International remonetization of silver		23	194	11,647 44	10,000 00		21,647 44			21,647 44
Joint Commission for settlement of claims between United States and French Republic				3,004 30		2,300 71	5,305 01	3,471 49		1,833 52
Testimonials to the umpires of United States and Spanish Claims Commission		23	236		9,000 00		9,000 00	9,000 00		
Testimonials to Russian officers, &c., for aid to the survivors of the Jeannette		23	478		8,000 00		8,000 00	1,000 00		7,000 00
International boundary between United States and Mexico		23	478		100,000 00		100,000 00			100,000 00
Salaries and expenses of Commissioners of Alabama Claims		22, 23	99,444		99,484 09		99,484 09	99,484 09		
Relief of J. T. Pickett		23	540		1,375 00		1,375 00			
Payment of consular officers for services to American vessels and seamen		23	56		5,369 09		5,369 09	5,369 09		
International Commission for the Establishment of Electrical Units		23	235	4,750 00	3,000 00		7,750 00	4,000 00		3,750 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				5,677 02			5,677 02		5,677 02	
International Bi-metallic Commission				36,027 49			36,027 49	330 00		35,697 49
Commission to negotiate a commercial treaty with Mexico				5,791 67			5,791 67			5,791 67
International Exhibition at Sydney and Melbourne				1,994 83			1,994 83			1,994 83
Salary and burial expenses, &c., to George P. Marsh				261 65			261 65			261 65
Reimbursing legal representatives of Francis P. Van Wyck				1,000 00			1,000 00			1,000 00
Payment to F. W. Rice, &c.		23	447		534 50		534 50	245 39		289 11
Carried forward				642,869 97	1,507,071 44	85,149 18	2,235,090 59	1,509,601 04	199,287 43	526,202 12

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1864.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or sec- tion.							
DIPLOMATIC—Continued.										
Brought forward.....				\$642,869 97	\$1,507,071 44	\$85,149 18	\$2,235,090 59	\$1,509,601 04	\$199,287 43	\$526,202 12
Payment to Louise R. S. Wing.....		23	446		4,504 07		4,504 07	4,504 07		
Payment of awards by the French and American Claims Commission.....		23	478		594,288 04		594,288 04	594,288 04		
Payment to Louise F. Hunt.....		23	447		8,750 00		8,750 00	8,750 00		
Salaries and expenses Spanish Claims Com- mission.....				2,633 30			2,633 30		2,633 30	
Contingent expenses Spanish Claims Com- mission.....				425 76			425 76		425 76	
Reimbursement to T. B. Van Buren.....		23	447		47 00		47 00	47 00		
Estates of decedents—trust fund.....				47,655 55		9,115 72	56,771 27	8,737 00		48,034 27
Relief of claimants for destruction, &c., brig General Armstrong.....				21,396 52			21,396 52		5,000 00	16,396 52
Expenses of Universal Exhibition at Paris.....				23,651 10			23,651 10		23,651 10	
Procuring evidence relating to French spoli- ation claims.....		23	331, 446		10,000 00		10,000 00	4,800 00		5,200 00
Removal and burial of F. P. Van Wyck.....		23	236		934 84		934 84	934 84		
Refunding penalties and charges errone- ously exacted.....		23	59		1,179 07		1,179 07	1,179 07		
International conference to establish a me- ridian for time reckoning.....		23	194		5,000 00		5,000 00	5,000 00		
Relief of Mrs. Jane Venable.....		23	615		5,636 87		5,636 87	5,636 87		
Scientific commission of electricians at Phil- adelphia.....		23	194		7,500 00		7,500 00	7,000 00		500 00
Conference of the Red Cross Association at Geneva.....		23	194		2,000 00		2,000 00	2,000 00		
Expenses of the Siamese embassy.....		23	194		2,500 00		2,500 00	2,233 32		266 68
Salaries of interpreters to legations.....	1885	23	228, 234		8,500 00		8,500 00	1,151 84		7,348 16
Expenses of prisons, American convicts.....	1885	23	234		12,450 00	127 50	12,577 50	5,013 08		7,564 42
Fees and costs in extradition cases.....		23	235		5,000 00		5,000 00			5,000 00
Foreign hospitals at Panama.....		23	234		300 00		300 00	225 00		75 00
Repairing monument in Bogota to Benjamin A. Bidlack.....		23	235		600 00		600 00	515 00		85 00
Extending commerce of the United States in the Congo Valley.....		23	235		15,000 00		15,000 00	15,000 00		
Commission to Central and South America.....		23	235		31,479 66		31,479 66	31,479 66		
Payment of judgments of Court of Alabama Claims.....		22	34		3,325,935 63	88 81	3,326,024 44	3,325,994 49		29 95
Total diplomatic.....				738,632 20	5,548,676 62	94,481 21	6,381,790 03	5,534,090 32	230,997 59	616,702 12

JUDICIARY.									
Salaries, Department of Justice	1883	23	248		217 58		217 58	217 58	
Do.	1884			2,001 98		2,001 98	100 80		1,901 18
Do.	1885	23	192, 193		140, 190 00	140, 190 00	138, 431 00		1, 759 00
Contingent expenses, furniture and repairs.	1883	23	466		383 30		383 30		
Do.	1884	23	446	250 00	884 80	1, 134 80	1, 134 80		
Do.	1885	23	192		1, 000 00	1, 000 00	1, 000 00		
Contingent expenses, books for Department Library	1885	23	192		2, 000 00	2, 000 00	2, 000 00		
Contingent expenses, books office of Solicitor	1885	23	193		500 00	500 00	500 00		
Contingent expenses, stationery	1884	23	248, 466		1, 105 95	1, 105 95	1, 105 95		
Do.	1885	23	192		1, 900 00	1, 900 00	1, 900 00		
Contingent expenses, miscellaneous items.	1883	23	248, 466		1, 243 44	1, 243 44	1, 243 44		
Do.	1884	23	248, 466		3, 263 88	3, 263 88	3, 263 88		
Do.	1885	23	192, 193		7, 160 00	7, 160 00	7, 160 00		
Contingent expenses, horses and wagons	1883	23	466		134 10		134 10		
Do.	1884	23	248, 466		237 25		237 25		
Do.	1885	23	193		1, 600 00	1, 600 00	1, 500 00		100 00
Salaries employes court-house, District of Columbia	1883			222 67		222 67		222 67	
Do.	1884			30 00		30 00			30 00
Do.	1885	23	193		11, 760 00	11, 760 00	11, 300 00		460 00
Salary warden of the jail	1885	23	193		1, 800 00	1, 800 00	1, 800 00		
Repairs of court-house, Washington, D. C.	1884			50 00		50 00		50 00	
Do.	1885	23	223		1, 000 00	1, 000 00	1, 000 00		
Expenses of Territorial courts in Utah	1881			1, 077 32		1, 077 32		1, 077 32	
Do.	1881*	23	256		6 44		6 44		
Do.	1882*	23	472		54 50	105 00	159 50		6 44
Do.	1883	23	467	2, 835 10	2, 830 26	5, 665 36	5, 665 36		105 00
Do.	1884	23	249	1, 927 85	6, 000 00	7, 927 85	7, 212 56		715 29
Do.	1885	23	223		26, 000 00	26, 000 00	26, 000 00		
Defending suits in claims against the United States	1881*	23	249		87 80		87 80		
Do.	1883			5, 770 01		5, 770 01		5, 770 01	
Do.	1884			2, 577 70		2, 577 70	1, 432 81		1, 144 89
Do.	1885	23	223		10, 000 00	12 60	10, 012 60	10, 012 60	
Do.	{1885}				3, 000 00		3, 000 00		
Do.	{1886}	23	510				3, 000 00		
Prosecution and collection of claims	1883			624 25		624 25		624 25	
Do.	1884			1, 500 00		1, 500 00			1, 500 00
Do.	1885	23	223		500 00	500 00			500 00
Punishing violations of intercourse acts and frauds	1883			2, 106 62		2, 106 62		2, 106 62	
Do.	1884			914 35		914 35	702 48		211 87
Do.	1885	23	223		5, 000 00	5, 000 00	3, 560 96		1, 439 04
Prosecution of crimes	1884			3, 334 10		3, 334 10	2, 186 24		1, 147 86
Do.	1885	23	223		35, 000 00	35, 000 00	27, 257 49		7, 742 51
Carried forward				25, 221 95	264, 859 30	117 60	290, 198 85	261, 641 34	9, 905 87
									18, 651 64

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
JUDICIARY—Continued.										
Brought forward				\$25,221 95	\$264,859 30	\$117 60	\$290,198 85	\$261,641 34	\$9,905 87	\$18,651 64
Support of convicts	1883			9,488 10			9,488 10		9,488 10	
Do	1884			8,560 75			8,560 75	49 14		8,511 61
Do	1885	23	224		10,000 00		10,000 00	997 96		9,002 04
Building, Department of Justice	1884	23	248		1,981 44		1,981 44	1,981 44		
Do	1885	23	193		10,500 00		10,500 00	10,500 00		
Law library, Territory of Wyoming				24 00			24 00	24 00		
Support of insane convicts	1883	23	249		550 39		550 39	550 39		
Do	1884	23	249		1,037 57		1,037 57	1,037 57		
Do	1885	23	466		936 00		936 00			936 00
Compiling and printing laws Territory of Alaska	1885	23	223		500 00		500 00	403 38		96 62
Uniform system of book-keeping for United States courts.	1885	23	224		10 000 00		10,000 00			10,000 00
		(21	236)							
		(22	268)		2,000 00		2,000 00	1,000 00		1,000 00
		(23	511)							
Digest of opinions of Attorney-General										
Expenses of United States courts	1879*			40,526 03		3,383 64	43,909 67		43,909 67	
Fees of supervisors of elections	1880			50 00			50 00		50 00	
Do	1881	23	256		332 70		332 70	332 70		
Do	1882	23	472		35 00		35 00	35 00		
Do		R. S.	3689		263,883 75	2,147 50	266,031 25	266,031 25		
Fees of jurors, United States courts	1880*			442 35			442 35	200 25	242 10	
Do	1881*	23	256		2,154 65		2,154 65	2,154 65		
Do	1882			67,009 84			67,009 84	70 00	66,939 84	
Do	1882*	23	472		62 20	5,617 85	5,680 05	62 20	5,617 85	
Do	1883			32,678 73		7,151 07	39,829 80	587 45	39,242 35	
Do	1884	23	249	12 25	60,000 00	33,600 36	93,612 61	33,628 51		59,984 10
Do	1885	23	224,467		450,000 00	11,694 07	461,694 07	460,338 50		1,355 27
Fees of witnesses, United States courts	1880			371 10			371 10		371 10	
Do	1881	23	256,268		6,185 83		6,185 83	2,221 40		3,964 43
Do	1882			61,739 48			61,739 48	371 50	61,367 98	
Do	1882*	23	472		247 55	2,142 23	2,389 78	247 55	2,142 23	
Do	1883	23	467	11,733 38	1,000 00	5,165 84	17,899 22	7,463 10	9,436 12	1,000 00
Do	1884	23	249	274 68	60,000 00	32,944 95	93,219 63	67,933 72		25,285 91
Do	1885	23	224,467		600,000 00	15,597 64	615,597 64	609,398 38		6,199 26
Support of prisoners, United States courts	1880			1,093 00			1,093 00		1,093 00	
Do	1881*	23	256,261		3,657 93		3,657 93	2,912 38		745 55
Do	1882*	23	472,476		3,804 50	661 15	4,465 65	3,674 50	661 15	130 00
Do	1883			77,292 28		5,067 60	82,359 88	1,834 08	80,525 80	

Do.	1884			74,285 34	25,315 83	99,601 17	34,490 85		65,110 32
Do.	1885	23	224		300,000 00	4,682 17	304,682 17		70,740 93
Miscellaneous expenses, United States courts.	1880			458 08		458 08		458 08	
Do.	1881*	23	256,261		6,858 91	6,858 91	5,966 19		892 72
Do.	1882*	23	472		1,418 90	2,515 42	3,934 32	2,515 42	90 00
Do.	1883			1,899 64	4,246 59	6,146 23	2,750 82	3,395 41	
Do.	1884	23	249	17,707 31	15,000 00	49,861 21	17,832 95		31,978 26
Do.	1885	23	224		325,000 00	1,459 76	326,459 76		36,497 08
Fees and expenses of marshals, United States courts.	1880			13,890 03		13,890 03		13,890 03	
Do.	1881	23	256	11,768 34		11,768 34	2,027 33	9,741 01	
Do.	1882				32,243 37	32,243 37	16,020 54		16,222 83
Do.	1882*	23	472	25,067 46		25,067 46	4,674 68	20,392 78	
Do.	1883				2,058 55	7,129 74	284 42	5,071 19	1,774 13
Do.	1883			38,954 38		7,500 34	46,454 72	18,262 69	
Do.	1884	23	249,466	626 55	80,971 50	10,989 19	92,587 24	75,860 87	16,726 37
Do.	1885	23	224,466		702,707 56	2,837 97	705,545 53	703,988 45	1,557 08
Fees of district attorneys, United States courts.	1880			5,395 27		5,395 27		5,395 27	
Do.	1881*	23	256		2,417 06	2,417 06	2,417 06		
Do.	1882*	23	446,472		3,067 05	3,067 05	3,067 05		
Do.	1882	23	249		2,370 37	2,370 37	2,370 37		
Do.	1883	23	249,466	12 21	119,500 00	119,512 21	117,163 33		2,348 88
Do.	1884	23	249,466	13,757 51	80,000 00	93,766 51	93,739 00		27 51
Do.	1885	23	224,466		365,000 00	365,000 00	282,393 91		81,606 09
Fees of clerks, United States courts.	1880			7,788 73		7,788 73		7,788 73	
Do.	1881*	23	256		1,257 65	1,257 65	1,239 30		18 35
Do.	1881			7,814 50		7,814 50		7,814 50	
Do.	1882			20,162 60		20,162 60	31 00	20,131 60	
Do.	1882*	23	472		65 49	65 49	65 49		
Do.	1883	23	249	5 29	60,000 00	60,010 29	46,603 95		13,406 34
Do.	1884	23	249	32,792 88		82,849 63	71,997 40		10,852 23
Do.	1885	23	224,466		180,000 00	180,000 00	144,122 30		35,877 70
Rent of court-rooms, United States courts.	1880			300 00		300 00		300 00	
Do.	1882*	23	472		750 00	750 00	750 00		
Do.	1883			15,748 89		15,748 89	2,150 00	13,598 89	
Do.	1884	23	467	12,850 80	3,616 40	16,467 20	16,467 20		
Do.	1885	23	224		50,000 00	50,000 00	41,349 37		8,650 63
Fees of commissioners, United States courts.	1880			9 75		9 75		9 75	
Do.	1881*	23	256,261		3,119 80	3,119 80	2,935 10		184 70
Do.	1882			34,096 62		34,096 62	269 45	33,827 17	
Do.	1882*	23	472		780 95	780 95	780 95		
Do.	1883	23	249,467	35	20,000 00	20,000 35	19,073 12		927 23
Do.	1884	23	467	37,950 94	5,000 00	42,950 94	40,367 85		2,583 09
Do.	1885	23	224,467		120,000 00	120,000 00	108,237 98		11,762 02
Payment of special deputy marshals at Congressional elections.	1881*			6,713 50	760 00	7,473 50	230 00	7,243 50	
Judgment and costs of suit of L. P. Milligan.				802 16		802 16			802 16
Carried forward				717,377 05	4,280,932 37	207,894, 61	5,212,204 03	4,143,946 43	510,758 52

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
JUDICIARY—Continued.										
Brought forward				\$717,377 05	\$4,286,932 37	\$207,894 61	\$5,212,204 03	\$4,143,946 43	\$510,758 52	\$557,499 08
Reimbursement to T. France		23	248		1,082 67		1,082 67	1,082 67		
Relief of T. T. Stratton		23	637		3,256 88		3,256 88	3,256 88		
Payment to C. H. Reed and George Scoville, defense of Guiteau		23	511		5,000 00		5,000 00	5,000 00		
Traveling expenses, Territory of Alaska	1885	23	179		1,000 00		1,000 00	300 00		700 00
Total judiciary				717,377 05	4,297,271 92	207,894 61	5,222,543 58	4,153,585 98	510,758 52	558,199 08
CUSTOMS.										
Collecting revenue from customs		R. S.	3687	88,278 23	6,680,768 17	765,902 73	7,534,949 13	7,056,173 58	362,467 08	116,308 47
Do	1881*	23	257		185,095 75		185,095 75	183,071 45		2,024 30
Do	1882	23	451,472		25,773 95		25,773 95	25,773 95		
Collecting revenue from customs (transfer account)		18	418		52 85		52 85	52 85		
Expenses revenue-cutter service	1885	23	199		875,000 00	6,790 84	881,790 84	876,432 71		5,358 13
Do	1884			1,327 79		78,713 04	80,040 83	79,274 75		766 08
Do	1883			551 74		2 35	554 09	172 61	381 48	
Do	1882*					50,541 14	50,541 14		50,541 14	
Do	1881*	23	257		68 12		68 1	65 19		2 93
Supplies of light-house	1885	23	200		1340,360 00	15,274 59	355,634 59	306,116 59		49,518 00
Do	1884			9,008 41		10,766 23	19,774 64	16,871 79		2,902 85
Do	1883			35,750 33			35,750 33	9 98	35,740 35	
Do	1881*	23	257		36 16		36 16	36 16		
Incidental expenses of light-houses	1885	23	200		310,000 00	26,467 51	336,467 51	332,843 65		3,623 86
Do	1884			10,240 96		2,177 44	12,418 40	11,958 37		460 03
Do	1883			11,893 41			11,893 41	4,505 99	7,387 42	
Do	1881*	23	257		18 39		18 39	18 39		
Salaries of keepers of light-houses	1885	23	200		585,000 00	21,462 88	606,462 88	585,159 14		21,303 74
Do	1884			19,980 82		6,318 07	26,298 89	16,191 66		10,107 23
Do	1883			17,802 70		3 02	17,805 72	78 35	17,727 37	
Do	1882*	23	472		139 56	3 00	142 56	139 56	3 00	
Do	1881*	23	257		3 00		3 00	3 00		
Inspecting lights	1885	23	200		4,000 00		4,000 00	3,000 00		1,000 00
Do	1884			1,000 00		633 71	1,633 71			1,633 71
Do	1883			1,334 39			1,334 39		1,334 39	
Expenses of light vessels	1885	23	200		1222,000 00	810 37	222,810 37	186,082 33		36,728 04
Do	1884			15,530 68		5,997 23	21,527 91	593 10		20,934 81
Do	1883			3,832 03			3,832 03		3,832 03	

Do.....	1881*	23	261		347 57		347 57	339 44	8 13
Expenses of fog-signals.....	1885	23	200		35,000 00	2,551 15	37,551 15	36,349 78	1,241 37
Do.....	1884			9,012 20		1,397 69	10,409 89	3,480 41	6,929 48
Do.....	1883			5,792 56			5,792 56		
Expenses of buoyage.....	1885	23	200		\$317,000 00	16,944 13	333,944 13	316,379 92	17,564 21
Do.....	1884			16,573 94		14,193 31	30,767 25	22,744 55	8,022 70
Do.....	1883			12,128 84		549 47	12,678 31		
Do.....	1882*					4,033 23	4,033 23	4,033 23	
Repairs and preservation of public buildings.....	1885	23	196,451		155,000 00		155,000 00	145,022 45	9,977 55
Do.....	1884			4,922 60			4,922 60	4,024 92	897 68
Do.....	1883					3,965 24	3,965 24	30 27	
Do.....	1881*	23	257		8 24		8 24		
Repairs and preservation of marine hospitals.....	1885	23	196		20,000 00		20,000 00	20,000 00	
Furniture and repairs of public buildings.....	1885	23	206		300,000 00	10 00	300,010 00	180,012 25	119,997 75
Do.....	1884			60,174 08			60,174 08	58,000 45	2,173 63
Do.....	1883			1,453 03		3,227 68	4,680 71	94 75	4,585 96
Do.....	1881*	23	257		3 25		3 25	3 25	
Inspector of furniture, &c., public buildings.....	1885	23	196		6,000 00		6,000 00	3,000 00	3,000 00
Fuel, lights, &c., public buildings.....	1885	23	206,451		525,000 00	85 50	525,085 50	469,191 41	55,894 09
Do.....	1884			84,475 45			84,475 45	83,448 63	1,026 82
Do.....	1883	23	238	196 87	20,000 00	60 31	20,257 18	3,768 53	16,488 65
Do.....	1882*					526 11	526 11		
Do.....	1881*	23	257		7 89		7 89	7 89	
Heating apparatus for public buildings.....	1885	23	205		125,000 00	65 35	125,065 35	115,012 65	10,052 70
Do.....	1884			20,000 00			20,000 00	20,000 00	
Do.....	1883					783 72	783 72	758 53	
Do.....	1884					131 79	181 79	31 35	100 44
Pay of assistant custodians and janitors.....	1885	23	205,451		375,000 00		375,000 00	375,000 00	
Do.....	1884			16,000 00			16,000 00		16,000 00
Do.....	1883			7,898 19			7,898 19		
Do.....	1882*					851 98	851 98		
Marine Hospital Service.....	R. S.	3689, &c.,			||379,003 71	7,473 88	386,477 59	381,416 91	5,060 68
Do.....	23	57,59							
Life-Saving Service.....	1884*	R. S.	3689, &c.,	36,954 58	179,109 84	3,101 22	219,165 64	33,796 38	185,369 26
Do.....	1885	23	198		852,000 00	416 12	852,416 12	790,105 27	62,310 85
Do.....	1884			56,313 51		2,243 12	58,556 63	39,605 77	18,950 86
Do.....	1883			49,102 30		591 67	49,693 97	411 84	
Do.....	1882*	23	472		31 15	313 75	344 90	31 15	
Life-Saving Service, contingent expenses.....	1881*	23	257,201		138 33		138 33	138 33	
Establishing life-saving stations.....		23	199,485	41,805 06	90,000 00	1,071 97	132,877 03	33,899 44	98,977 59
Rebuilding and improving life-saving stations.....				1,447 39		362 00	1,809 39		1,809 39
Rebuilding revenue steamer William Pitt Fessenden.....				2,241 76			2,241 76	15 43	2,226 33
Rebuilding revenue steamer Commodore Perry.....				29,442 89		493 83	29,936 72	29,897 15	39 57
Carried forward.....				672,466 74	12,606,965 93	1,057,348 37	14,336,781 04	12,854,686 10	565,403 47
									916,691 47

*Prior to July 1.

†9,640.00

†8,000.00.

§8,000.00, transferred to "Salaries Light House Board" on Treasury ledger.

|| 27,600, transferred to "Salaries Office Supervising Surgeon-General, Marine Hospital Service" on Treasury ledger.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions, June 30, 1885.
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CUSTOMS—Continued.										
Brought forward.....				\$672,466 74	\$12,606,965 93	\$1,057,348 37	\$14,336,781 04	\$12,854,686 10	\$565,403 47	\$916,691 47
Rebuilding revenue steamer Richard Rush.....		23	199		80,000 00		80,000 00	1,510 50		78,489 50
Constructing a revenue steamer.....				632 20			632 20			632 20
Constructing two steam launches.....				61 39			61 39			61 39
Building or purchase of such vessels, &c., for the Revenue Service.....				19,384 59		1,359 76	20,744 35	8,246 07		12,498 28
Compensation in lieu of moieties.....	1885	23	206		35,000 00	4 96	35,004 96	22,096 53		12,908 43
Do.....	1884	23	239	202 55	10,000 00	130 12	10,332 67	10,063 22		269 45
Do.....	1883			4,198 08		70 83	4,268 91	35 34	4,233 57	
Do.....	1882*					41 64	41 64		41 64	
Salaries and traveling expenses of agents at seal fisheries.....	1885	23	206		13,350 00		13,350 00	7,862 26		5,487 74
Do.....	1884			5,971 79			5,971 79	5,232 21		739 58
Do.....	1883			1,476 15			1,476 15		1,476 15	
Do.....	1881*	23	239,240		8 14		8 14	8 14		
Protection of sea-otter hunting-grounds and seal fishery in Alaska.....	1885	23	206		15,000 00		15,000 00			15,000 00
Do.....	1884			25,000 00			25,000 00	25,000 00		
Do.....	1883			25,000 00			25,000 00		25,000 00	
Salaries and expenses shipping service.....		23	57,59		61,484 12		61,484 12	47,078 13		14,405 99
Purchase of wharf at Wilmington, N. C.....		23	307,308		30,000 00		30,000 00	25,115 50		4,884 50
Custom-house at Bangor, Me.....		23	479		18,000 00		18,000 00	10,748 16		7,251 84
Custom-house at Boston, Mass.....				190 33			190 33		190 33	
Custom-house and post-office at Fall River, Mass.....				9,102 75			9,102 75	4,000 00		5,102 75
Custom-house at New Bedford, Mass.....		23	308		20,000 00		20,000 00			20,000 00
Custom-house at Hartford, Conn.....				197 79			197 79	196 71	1 08	
Custom-house and post-office at New Haven, Conn.....		23	196		50,000 00		50,000 00	24,767 89		25,232 11
Custom-house and post-office at Albany, N. Y.....		23	257	40,000 00	343 65		40,343 65	39,266 11		1,077 54
Custom-house and post-office at Buffalo, N. Y.....		23	479	93,963 89	37,500 00	8,397 04	139,860 93	65,595 80		74,265 13
Barge-office building, New York.....				470 67			470 67	464 65		6 02
Marine hospital, Pittsburgh, Pa.....				7,015 24			7,015 24			7,015 24
Marine hospital, Wilmington, N. C.....				250 00			250 00		250 00	
Marine hospital, Baltimore, Md.....				100,000 00			100,000 00	32,907 42		67,092 58
Custom-house, Baltimore, Md.....						03	03		03	
Custom-house, Richmond, Va.....	23	332,481			150,000 00		150,000 00			150,000 00
Custom-house, New Orleans, La.....	23	196,481		7,943 17	40,000 00	6 74	47,949 91	33,331 71		14,618 20
Marine hospital, New Orleans, La.....				25,213 59			25,213 59	24,293 84		919 75
Custom-house, Galveston, Tex.....	23	195,480		41,879 40	62,500 00		104,379 40			104,379 40

Custom-house and post-office, Cincinnati, Ohio	23	195,480	208,941 71	300,000 00	60 57	509,002 28	478,462 51	30,589 77
Custom-house and post-office, Cleveland, Ohio	23	195	4,964 26	18,000 00	1,573 91	24,538 17	20,726 37	3,811 80
Custom-house, &c., Toledo, Ohio	23	196,482	97,712 35	122,467 42		220,179 77	87,245 71	132,934 06
Marine hospital, Cincinnati, Ohio			27,162 35		156 42	27,318 77	27,231 91	86 86
Custom-house and post-office, Evansville, Ind.			4,143 73			4,143 73	1,331 80	2,811 93
Custom-house and post-office, Dubuque, Iowa	23	195,480		13,000 00		13,000 00	5,000 00	8,000 00
Marine hospital, Cairo, Ill.	23	479	39,232 10	27,000 00		66,232 10	41,577 65	24,654 45
Custom-house and sub-treasury, Chicago, Ill.	23	479	25 81	40,000 00		40,025 81	199 80	39,826 01
Appraiser's store, &c., Chicago, Ill.	23	349		50,000 00		50,000 00	40 00	49,960 00
Marine hospital, Chicago, Ill.	23	206,448	98 97	8,264 00		8,362 97	7,416 76	946 21
Bridewell Dock property, Chicago, Ill.			757 71			757 71		757 71
Marine hospital, Memphis, Tenn.			27,030 66			27,030 66	21,661 98	5,368 68
Marine hospital, Key West, Fla.	23	195	3 26	1,000 00		1,003 26		1,003 26
Custom-house and post-office, Memphis, Tenn.	23	195	35,019 08	100,000 00		135,019 08	71,898 00	63,121 08
Custom-house, court house and post-office, Nashville, Tenn.			627 85			627 85	157 45	470 40
Custom-house, Saint Louis, Mo.			26,083 70		739 34	26,823 04	24,283 40	2,539 64
Old custom-house, Saint Louis, Mo.	23	448		1,988 23		1,988 23	1,988 23	
Custom-house, post-office, &c., Kansas City, Mo.	23	195,480	18,274 82	70,000 00		88,274 82	81,052 37	7,222 45
Marine hospital, Saint Louis, Mo.	23	482		10,000 00		10,000 00	842 21	9,657 79
Custom-house, Charleston, S. C.	23	195		35,000 00		35,000 00	6,717 69	28,282 31
Appraisers' stores, San Francisco, Cal.			141 82			141 82	109 95	81 87
Marine hospital, San Francisco, Cal.			184 25			184 25		184 25
Custom-house, post-office, &c., Port Townsend, Wash.	23	347,348		70,000 00		70,000 00	2 25	69,997 75
Ram Island light-station, Maine			9,536 60			9,536 60		7,536 60
Day beacons, Maine, New Hampshire, and Massachusetts			4,216 93		768 00	4,984 93	3,514 00	1,470 03
Hyannis light station, Massachusetts	23	197		350 00	350 00	700 00	700 00	
Lake Champlain light	23	197		1,000 00		1,000 00	1,000 00	
Conimicut lights station, Rhode Island	23	197		18,000 00		18,000 00	10,000 00	8,000 00
Wickford Harbor light station, Rhode Island					2,665 72	2,665 72		2,665 72
Whale Rock light station, Rhode Island					4,040 47	4,040 47		4,040 47
Saybrook beacon light, Connecticut	23	197	20,000 00	18,000 00		38,000 00	12,124 00	25,876 00
Stamford Harbor light, Connecticut					1,104 27	1,104 27		1,104 27
Cold Spring Harbor light, New York			10,000 00		8,710 57	18,710 57		18,710 57
Staten Island station depot, New York			4 43		4 43	4 43		4 43
Hell Gate electric light, New York	23	197		8,400 00		8,400 00	8,400 00	06
Lights on Hudson River, New York	23	197		5,000 00	06	5,000 00	5,000 00	
Elm Tree light, New York					2,326 25	2,326 25		2,326 25
Throg's Neck light, New York					1,648 36	1,648 36		1,648 36
Romer Shoals light, New York	23	485		25,000 00		25,000 00	25,000 00	
Niagara River range lights, New York	23	485		250 00		250 00	250 00	
Barnegat light station, New Jersey			9,103 09			9,103 09		9,103 09
Absecon light station, New Jersey			21,728 55			21,728 55		21,728 55
Ludlam's Island light station, New Jersey	23	197		5,000 00	9,973 76	14,973 76	14,973 76	
Erie light station, Pennsylvania	23	197		7,000 00		7,000 00	7,000 00	

Carried forward

1,645,614 35 14,184,871 49 1,101,477 19 16,931,963 03 14,207,914 99 596,812 30 2,127,235 65

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
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CUSTOMS—Continued.										
Brought forward				\$1, 645, 614 35	\$14, 184, 871 49	\$1, 101, 477 19	\$16, 931, 963 03	\$14, 207, 914 99	\$596, 812 39	\$2, 127, 235 65
Fourteen-Foot Bank light station, Delaware Bay				121, 068 67		23, 148 56	144, 217 23	1, 500 00		142, 717 23
Delaware Breakwater light station, Delaware	23		197		25, 000 00	7, 628 08	32, 628 08	19, 000 00		13, 628 08
Lazaretto Depot light station, Maryland				557 26			557 26	557 26		
Great Shoals light station, Maryland				4, 517 72			4, 517 72	4, 517 72		
Craigbill Channel Cut-off range lights, Ma- ryland	23		485		25, 000 00		25, 000 00	5, 000 00		20, 000 00
Sandy Point Shoal light station, Maryland				190 60			190 60			190 60
Fog bell below Sandy Point light station, Chesapeake Bay						5 13	5 13			5 13
Patuxent River range lights, Maryland				355 28			355 28			355 28
Kent Point light station, Maryland				42 22			42 22			42 22
Reimburse ment to keepers of Sharp's Island light station, Maryland	23		452		200 00		200 00			200 00
Portsmouth Depot, Virginia				4, 500 00			4, 500 00			4, 500 00
Bush's Bluff light station, Virginia	23		485		20, 000 00		20, 000 00	5, 000 00		15, 000 00
Cape Charles light station, Virginia	23		197		15, 000 00		15, 000 00			15, 000 00
Killock Shoal light station, Virginia	23		197		10, 000 00	498 00	10, 498 00	1, 000 00		9, 498 00
Depot fifth district, Virginia	23		197		10, 000 00	7, 363 01	17, 363 01	10, 000 00		7, 363 01
Winter Quarter Shoal light station, Virginia	23		485		30, 000 00		30, 000 00			30, 000 00
Plantation light-ship station, Virginia	23		485		25, 000 00		25, 000 00	5, 000 00		20, 000 00
Croatan light station, North Carolina	23		197		15, 000 00		15, 000 00	15, 000 00		
Cape Fear River lights, North Carolina	23		197		5, 000 00	182 74	5, 182 74	5, 000 00		182 74
Paris Island light station, South Carolina				118 34			118 34			118 34
Hunting Island light station, South Carolina	23		485		5, 000 00		5, 000 00	5, 000 00		
Lights on the Savannah River, Georgia				2, 886 54			2, 886 54			2, 886 54
Dry Tortugas light station, Florida				75, 000 00			75, 000 00			75, 000 00
Repairs of iron light-houses, Florida				5, 498 04		3, 498 04	6, 996 08	6, 996 08		
Florida Reef beacons, Florida				10, 239 42		3, 091 96	13, 241 38	6, 093 92		7, 237 46
Sanibal Island light stations, Florida				14, 062 28		1, 276 56	15, 338 84	4, 880 93		10, 457 91
Mosquito Inlet light station, Florida	23		485	29, 369 53	40, 000 00		69, 369 53	29, 369 53		40, 000 00
Anclote Keys light station, Florida	23		485		17, 500 00		17, 500 00			17, 500 00
Cape San Blas light station, Florida				10, 010 12		1, 372 51	11, 382 63	11, 379 51		3 12
Rebecca Shoal light station, Florida	23		197		20, 000 00	650 00	20, 650 00	2, 000 00		18, 650 00
Saint John's River lights	23		197		10, 000 00	234 29	10, 234 29	10, 000 00		234 29
Apalachicola range lights, Florida	23		485		600 00		600 00			600 00
Northeast passage range lights, Florida	23		485		200 00		200 00			200 00
Dog River Bar and Choctaw Pass Channel, Alabama				24, 500 00		4, 364 00	28, 864 00	22, 864 00		6, 000 00

Sand Island light station, Alabama	23	197		10,000 00		10,000 00			10,000 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		251 31	9,440 56	2,654 84		6,785 72
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 light station, Louisiana			1,214 52			1,214 52			1,214 52
Little Traverse light station, Michigan			5,000 00			5,000 00	5,000 00		
Detroit River light station, Michigan	23	485	37,500 00	18,000 00		55,500 00	47,500 00		8,000 00
Port Sanilac light station, Michigan	23	197, 485		20,000 00		20,000 00	10,000 00		10,000 00
Pipe Island light station, Michigan	23	485		10,000 00		10,000 00			10,000 00
Saint Mary's range lights, Michigan	23	485		12,000 00		12,000 00			12,000 00
Gray's Harbor light station, Washington Territory	23	198		15,500 00		15,500 00	1,000 00		14,500 00
Destruction Island light station, Washington Territory	23	485		40,000 00		40,000 00	1,000 00		39,000 00
Tellamook Head light station, Oregon			1,729 32			1,729 32			1,729 32
Lights, beacons, and buoys, Willamette and Columbia Rivers, Oregon					236 81	236 81	236 81		
Grand Marias light station, Minnesota	23	485		9,552 00		9,552 00	2,500 00		7,052 00
Oakland Harbor light station, California			5,000 00			5,000 00			5,000 00
Point Fermin light station, California			300 00			300 00			300 00
Point Pinos light ship, California			1,367 85			1,367 85			1,367 85
Northwest Seal Rocks light station, California	23	198, 485		70,000 00		70,000 00	45,000 00		25,000 00
Angel Island fog signal, California	23	485		4,500 00		4,500 00	4,500 00		
Survey of light-house sites	1885	23	200	5,000 00	2,000 15	7,000 15	4,550 00		2,450 15
Do	1884		7,700 00		637 60	8,337 60			8,337 60
Laboratory of the Light-House Board			3,000 00			3,000 00			3,000 00
Steam tender for the Pacific coast	23	198		88,500 00		88,500 00	84,000 00		4,500 00
Establishment and maintenance of lighted buoys	23	198	16,500 00	5,000 00	585 48	22,085 48	15,169 10		6,916 38
Re-establishing lights on the southern coast					288 58	288 58	288 58		
Quarantine stations for neat cattle	23	207		25,000 00		25,000 00	22,000 00		3,000 00
Lighting and buoyage of the Mississippi, Missouri, and Ohio Rivers	1885	23	200	170,000 00	21,689 15	191,689 15	183,963 76		7,725 39
Do	1884		13,743 60		1,130 89	14,874 49	14,874 49		
Do	1883		26 48		1,099 72	1,126 20	17 07	1,109 13	
Completing the lighting and buoyage of Ohio River			3,194 07			3,194 07			3,194 07
Repayment to importers excess of deposits (no limit)	R. S.	3,689		4,677,393 30	109,608 13	4,787,001 43	4,787,001 43		
Repayment to importers excess of deposits (act August 5, 1882)			273,045 21			273,045 21	24,470 62	248,574 59	
Repayment to importers excess of deposits, charges and commissions			97,745 39			97,745 39	1,873 47		95,871 92
Debentures, drawbacks, bounties, and allowances (act June 16, 1880)			17,439 86			17,439 86			17,439 86
Debentures, drawbacks, bounties, and allowances (no limit)	R. S.	3,689		8,560,371 30	97,928 87	8,658,300 17	8,658,300 17		
Carried forward			2,463,031 01	28,199,188 00	1,390,156 76	32,052,375 86	28,293,884 28	846,496 11	2,911,995 47

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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CUSTOMS—Continued.										
Brought forward.....				\$2,463,031 01	\$28,199,188 01	\$1,390,156 76	\$32,052,375 86	\$28,293,884 28	\$846,496 11	\$2,911,995 47
Debitures and other charges.....		R. S.	3,689		84 13		84 13	84 13		
Detection and prevention of frauds upon the customs revenue.....	1885			70,479 38			70,479 38	70,479 38		
Do.....	1884			2,240 56		181 28	2,421 84	2,421 84		
Do.....	1883			165 96			165 96	165 96		
Do.....	1882	18	418		488 00		488 00	488 00		
Expenses of regulating immigration.....		22	214	92,973 17	177,002 50		269,975 67	125,538 58		144,437 09
Inspection of neat cattle shipped to foreign ports.....				4,708 86		1,876 58	6,585 44	6,585 38	06	
Refunding moneys erroneously received and covered into the Treasury.....		R. S.	3,689		219 27		219 27	219 27		
Refunding penalties or charges erroneously exacte.....	23	59			1,956 42		1,956 42	1,956 42		
Unclaimed merchandise.....		R. S.	3,689		805 71		805 71	805 71		
Extra pay to officers, &c., who served in the Mexican war.....	20	316			5,015 00		5,015 00	5,015 00		
Refund to A. Mendoza.....	23	240			70 00		70 00	70 00		
Refund to Albino Givin and Romulo Lucer.....	23	240			136 30		136 30	136 30		
Refund to N. L. Case.....	23	240			30 00		30 00	30 00		
Refund of duty to L. Straus & Sons.....	23	246			210 50		210 50	210 50		
Refund of duties to Elizabeth Comstock.....	23	621			722 78		722 78	722 78		
Report of taxation and other charges upon ship-owners, &c.....						214 86	214 86		214 86	
Relief of Brannin, Summers & Co.....	23	682			9,588 62		9,588 62	9,588 62		
Total customs.....				2,633,598 94	28,395,517 32	1,392,429 48	32,421,545 74	28,518,402 15	846,711 03	3,056,432 56
INTERIOR CIVIL.										
Salaries, Office Secretary of the Interior.....	1885	23	188		172,130 00	3 25	172,133 25	169,000 00		3,133 25
Do.....	1884			300 00		47 37	347 37			347 37
Do.....	1883			308 34			308 34		308 34	
Contingent expenses, Secretary of the Interior.....	1885	23	189		130,000 00	522 46	130,522 46	100,000 00		30,522 46
Do.....	1884	23	244	14,049 32	135 10	66 12	14,250 54	14,212 74		37 80
Do.....	1883			7 78			7 78		7 78	
Do.....	1882	23	476		12 98		12 98	12 98		
Fuel, lights, &c., Department of the Interior.....	1883	23	244		135 10		135 10	135 10		
General expenses, Civil Service Commission.....	1884			1,500 00		318 01	1,818 01	1,000 00		818 01
Do.....	1883			259 67			259 67		259 67	

Library, Department of the Interior	1885	23	189		500 00		500 00	500 00		
Packing, &c., Congressional documents	1883			87			87		87	
Postage, Department of the Interior	1883			1 29			1 29		1 29	
Postage to Postal Union countries	1885	23	189		5,000 00		5,000 00	2,500 00		2,500 00
Do	1884			2,500 00			2,500 00	2,100 00		400 00
Do	1883			240 76			240 76		240 76	
Publishing the Biennial Register				20			20			20
Rent of buildings, Department of the Interior	1885	23	189		64,120 00		64,120 00	61,000 00		3,120 00
Do	1884					355 01	355 01			355 01
Stationery, Department of the Interior	1885	23	189		65,000 00	4,514 13	69,514 13	55,000 00		14,514 13
Do	1884			7,278 53		1,519 74	8,798 27	8,771 61		26 66
Do	1883			457 85			457 85	350 40	107 45	
Do	1881*	23	244		91 60		91 60	91 60		
Salaries, General Land Office	1885	23	186		490,850 00		490,850 00	488,000 00		2,850 00
Do	1884			1,000 00		893 05	1,893 05			1,893 05
Do	1883	23	463	6,734 77	29 35		6,764 12	29 35	6,734 77	
Contingent expenses, General Land Office	1883	23	244,461	177 98	104 55	15 25	297 78	5 55	187 68	104 55
Do	1882*	23	471		19 50		19 50			19 50
Expenses of inspectors, General Land Office	1885	23	186		10,000 00		10,000 00	6,772 94		3,227 06
Do	1884			2,133 69		1,115 28	3,248 97	1,068 95		2,180 02
Library, General Land Office	1885	23	186		500 00		500 00	500 00		
Do	1884					1 25	1 25			1 25
Expenses third edition codified land laws, transcribing records land office, Olympia, Wash., reproducing plats of surveys General Land Office	1885	23	499		2,500 00		2,500 00	2,500 00		
Do	1884	23	245		15,750 00		15,750 00	15,750 00		
Do	1883	23	210,461		23,000 00		23,000 00	19,000 00		4,000 00
Maps of the United States	1885	23	245		6,360 00	2 00	6,362 00	6,360 00		2 00
Do	1884			2 00			2 00		2 00	
Salaries, Office Commissioner Indian Affairs	1885	23	210,186		11,000 00		11,000 00	9,000 60		2,000 00
Do	1884					103 51	103 51			103 51
Do	1883	23	186		97,980 00		97,980 00	97,980 00		
Salaries, temporary clerks, Office Commissioner Indian Affairs	1884					91 47	91 47			91 47
Do	1883			16 51			16 51		16 51	
Do	1884					47	47			47
Do	1883			45			45			45
Do	1884			3 33			3 33		3 33	
Salaries, Bureau of Education	1885	23	188		44,580 00		44,580 00	44,580 00		
Do	1884			100 00		103 44	203 44			203 44
Do	1883			235 86			235 86		235 86	
Collecting statistics, Bureau of Education	1885	23	188		2,200 00		2,200 00	2,200 00		
Do	1884			600 00		53 62	653 62	600 00		53 62
Distributing documents	1885	23	188		2,000 00		2,000 00	2,000 00		
Do	1884					187 91	187 91			187 91
Do	1883			23			23		23	
Library	1885	23	188		1,175 00		1,175 00	1,175 00		
Carried forward				37,909 43	1,145,173 18	9,913 34	1,192,995 95	1,112,196 22	8,106 54	72,693 19

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific object of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—Continued.										
Brought forward				\$37,909 43	\$1,145,173 18	\$9,913 34	\$1,192,995 95	\$1,112,196 22	\$8,106 54	\$72,693 19
Library	1884					14 01	14 01			14 01
Contingent expenses.	1883					14 87	14 87		14 87	
Education of children in Alaska.		23	2,728		* 25,000 00		25,000 00	5,000 00		20 000 00
Salaries and expenses of Bureau of Labor	1885	23	208		25,000 00		25,000 00	10,000 00		15,000 00
Salaries, office Commissioner of Pensions.	1885	23	186, 276		1,955,353 80		1,955,353 80	1,918,000 00		37,353 80
Do	1884			15,000 00		1,629 26	16,629 26	13 60		16,615 66
Do	1883			119,388 35			119,388 35		119,388 35	
Salaries, special examiners, Commissioner of Pensions.	1885	23	187		240,000 00	457 80	240,457 80	207,000 00		33,457 80
Contingent expenses, office Commissioner of Pensions.	1883	23	244	4 58	6,540 35		6,544 93	6,540 35	4 58	
Investigation of pension cases	1885	23	187		360,000 00	3 53	360,003 53	305,968 26		54,035 27
Do	1884			34,000 00		1,147 89	35,147 89	35,134 93		12 96
Investigation of pension cases, special ex- aminers	1885	23	187		220,000 00		220,000 00	165,000 00		55,000 00
Salaries, office Commissioner of Patents	1885	23	187		597,170 00	136 40	597,306 40	587 000 00		10,306 40
Do	1884			1,500 00		797 75	2,297 75			2,297 75
Do	1883			3,224 73			3,224 73		3,224 73	
Contingent expenses, office of Commissioner of Patents	1883			3 81		4 00	7 81		7 81	
Copies of drawings, office of Commissioner of Patents	1883			27			27		27	
Foreign exchange, office of Commissioner of Patents	1885	23	188		2,000 00		2,000 00	1,000 00		1,000 00
Illustration of Patent Office Report for 1870.				5,810 75			5,810 75	2,422 00	3,388 75	
Photolithographing, office Commissioner of Patents	1885	23	187		85,000 00		85,000 00	60 000 00		25,000 00
Do	1884			13,000 00		70	13,000 70	13,000 00		70
Do	1883			08			08		08	
Plates for Patent Office Official Gazette.	1885	23	187		42,000 00		42,000 00	35,000 00		7,000 00
Do	1884			60		98 50	98 50			98 50
Do	1883						60		60	
Scientific library, office Commissioner of Patents	1885	23	187		5,000 00		5,000 00	5,000 00		
Do	1884					2 44	2 44			2 44
Public use of inventions, &c., Commissioner of Patents.	1885	23	188		1,000 00		1,000 00	100 00		900 00
Salaries, office Commissioner of Railroads	1885	23	188, 276		14,447 17		14,447 17	14,447 17		
Do	1883			49 61			49 61		49 61	

Contingent expenses, Commissioner of Rail-roads	1883			3 77		3 77		3 77	
Traveling expenses, Commissioner of Rail-roads	1885	23	188		3,000 00	3,000 00	2,028 60		971 40
Do	1884					653 00			653 00
Do	1883			422 30		422 30		422 30	
Salaries, office of Architect of the Capitol	1885	23	188		17,644 00	17,644 00	17,644 00		
Do	1884					13 65			13 65
Do	1883			7 93		7 93		7 93	
Salaries, office of Geological Survey	1885	23	188, 189		35,340 00	35,340 00	35,174 50		165 50
Do	1884			16 68		16 68			16 68
Do	1883			1,261 04		1,261 04		1,261 04	
Salaries, office of surveyor-general of Arizona	1885	23	189		5,500 00	5,500 00	5,500 00		
Do	1884			604 29		75	95 11		509 93
Do	1883			90 21		90 21		90 21	
Contingent expenses, office of surveyor-general of Arizona	1885	23	209		1,500 00	1,500 00	1,500 00		
Do	1884					4 97	4 50		47
Do	1883			2 19		2 19		2 19	
Salaries, office of surveyor-general of California	1885	23	189		35,000 00	35,000 00	35,000 00		
Do	1884					22 25			22 25
Do	1883			12 09		12 09		12 09	
Contingent expenses, office of surveyor-general of California	1885	23	209		3,000 00	3,000 00	3,000 00		
Do	1884					15 40			15 40
Do	1883			15 11		15 11		15 11	
Salaries, office of surveyor-general of Colorado	1885	23	189		9,000 00	9,000 00	9,000 00		
Do	1884					1 72			1 72
Do	1883			261 47		261 47	258 97	2 50	
Do	1882†					6 79	6 79	6 79	
Contingent expenses, office of surveyor-general of Colorado	1885	23	209		1,500 00	1,500 00	1,500 00		
Do	1883	23	245		200 00	200 00	200 00		
Do	1882†	23	476		476 31	476 31	476 31		
Salaries, office of surveyor-general of Dakota	1885	23	189		11,500 00	980 64	12,100 00		380 64
Do	1884					2 20			2 20
Do	1883			1 32		1 32		1 32	
Contingent expenses, office of surveyor-general of Dakota	1885	23	209		2,000 00	2,168 86	2,168 86		
Do	1881†	23	255		24 77	24 77			
Salaries, office of surveyor-general of Florida	1885	23	189		4,800 00	481 60	3,465 81		1,815 79
Do	1884					1 09			1 09
Do	1883			25		25		25	
Do	1882†					10		10	
Contingent expenses, office of surveyor-general of Florida	1885	23	209		1,000 00	142 39	888 83		253 56
Carried forward				232,590 86	4,855,169 58	16,715 90	5,104,476 34	4,612,852 79	136,011 79
									355,611 76

* This amount was transferred from Interior proper ledger.

† And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropri- ations for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or sec- tion.							
INTERIOR CIVIL—Continued.										
Brought forward				\$232,590 88	\$4,855,169 58	\$16,715 90	\$5,104,476 34	\$4,612 852 79	\$136,011 79	\$355,611 76
Contingent expenses, office of surveyor-general of Florida.	1884					61 37	61 37			61 37
Do.	1883			12			12		12	
Do.	1882*	23	476		95	95	1 90	95	95	
Salaries, office of surveyor-general of Idaho.	1885	23	189		5,000 00		5,000 00	5,000 00		
Do.	1884					139 86	139 86			139 86
Do.	1883					3 76	3 76		3 76	
Contingent expenses, office of surveyor-general of Idaho.	1885	23	209		1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Louisiana.	1885	23	190		15,300 00		15,300 00	15,300 00		
Do.	1884					16 81	16 81			16 81
Do.	1883	23	245	47 88	1,506 62		1,554 50	1,542 83	11 67	
Do.	1882*					1 62	1 62		1 62	
Contingent expenses, office of surveyor-general of Louisiana.	1885	23	209		1,000 00		1,000 00	1,000 00		
Do.	1883	23	245		71 20		71 20	71 20		
Do.	1882*	23	471		1 00		1 00	1 00		
Salaries, office of surveyor-general of Minnesota.	1885	23	190		10,000 00		10,000 00	9,500 00		500 00
Do.	1884					696 96	696 96			696 96
Do.	1883			292 53			292 53		292 53	
Contingent expenses, office of surveyor-general of Minnesota.	1885	23	209		1,000 00		1,000 00	1,000 00		
Do.	1884					10 10	10 10			10 10
Do.	1883			83 67			83 67		83 67	
Salaries, office of surveyor-general of Montana.	1885	23	190		11,500 00		11,500 00	11,500 00		
Do.	1884					1 51	1 51			1 51
Do.	1883			1 39			1 39		1 39	
Contingent expenses, office of surveyor-general of Montana.	1885	23	209		2,000 00	7 40	2,007 40	2,000 00		7 40
Do.	1884					8 33	8 33	7 40		93
Salaries, office of surveyor-general of Nebraska and Iowa.	1885	23	190		6,000 00		6,000 00	6,000 00		
Do.	1883			78 06			78 06		78 06	
Contingent expenses, office of surveyor-general of Nebraska and Iowa.	1885	23	210		1,500 00		1,500 00	1,500 00		
Do.	1884					10	10	10		

Do	1882*	23	471	77 80	77 80	77 80	77 80		
Salaries, office of surveyor-general of Nevada	1885	23	190	5,500 00	5,500 00	5,500 00	5,500 00		
Do	1884			4 10	4 10	4 10	4 10		4 10
Do	1883			259 80	237 44	497 24	237 44	259 80	
Contingent expenses, office of surveyor-general of Nevada	1885	23	209,210	2,000 00		2,000 00	2,000 00		
Do	1883				47 80	47 80	47 80	47 80	
Salaries, office of surveyor-general of New Mexico	1885	23	190	10,000 00		10,000 00	10,000 00		
Contingent expenses, office of surveyor-general of New Mexico	1885	23	210	1,500 00		1,500 00	1,500 00		
Do	1884			1,000 00		1,000 00			1,000 00
Salaries, office of surveyor-general of Oregon	1885	23	190	7,000 00		7,000 00	7,000 00		
Contingent expenses, office of surveyor-general of Oregon	1885	23	210	1,500 00		1,500 00	1,500 00		
Do	1884				160 20	160 20			160 20
Do	1883			301 30		301 30		301 30	
Salaries, office of surveyor-general of Utah	1885	23	190	5,500 00		5,500 00	5,500 00		
Do	1883			33		33		33	
Contingent expenses, office of surveyor-general of Utah	1885	23	210	1,500 00		1,500 00	1,500 00		
Do	1882*	23	471	12 30		12 30	12 30		
Salaries, office of surveyor-general of Washington	1885	23	190	8,000 00		8,000 00	8,000 00		
Contingent expenses, office of surveyor-general of Washington	1885	23	210	1,500 00		1,500 00	1,500 00		
Salaries, office of surveyor-general of Wyoming	1885	23	190	6,000 00		6,000 00	6,000 00		
Do	1884				4 91	4 91			4 91
Do	1883				72	72		72	
Contingent expenses, office of surveyor-general of Wyoming	1885	23	210	1,500 00		1,500 00	1,500 00		
Annual repairs of the Capitol	1885	23	208,220	43,000 00		43,000 00	43,000 00		
Do	1883			68 43		68 43		68 43	
Capitol terraces	1885	23	208,497	260,000 00		260,000 00	53,000 00		207,000 00
Improving the Capitol grounds	1885	23	208	52,000 00		52,000 00	40,000 00		12,000 00
Do	1884				69	69			69
Do	1883			69		69		69	
Lighting the Capitol and grounds	1885	23	208	20,000 00		20,000 00	20,000 00		
Do	1885	23	497	5,000 00		5,000 00	5,000 00		
Do	1886								
Do	1884			2,000 00		2,000 00	1,002 16		997 84
Do	1883			01		01		01	
Senate stable and engine-house	1883			2 44		2 44		2 44	
Ventilation, Senate	1885	23	209	6,000 00		6,000 00	6,000 00		
Reconstructing Interior Department building	1885	23	208,461	41,000 00		161,349 00	160,984 38		384 62
Repairs of building, Department of Interior	1885	23	208	5,780 00		5,780 00	5,780 00		
Do	1884				07	07			07
Carried forward				277,727 51	5,475,268 45	18,120 60	5,771,116 56	5,055,350 35	137,167 08
									578,599 13

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
INTERIOR CIVIL—Continued.										
Brought forward				\$277,727 51	\$5,475,268 45	\$18,120 60	\$5,771,116 56	\$5,055,350 35	\$137,167 08	\$578,599 13
Fire-proof building, for the Pension Office		23	208,498	76,809 85	307,559 62		334,369 47	290,000 00		94,369 47
Heating apparatus building for Pension Office	1885			25,500 00			25,500 00	5,000 00		20,500 00
Do	1884			12,000 00			12,000 00	12,000 00		
Enlarging court-house, Washington, D. C.		23	209	10	1,500 00		1,500 10	1,500 10		
Elevator and steam machinery, Senate	1883			5 33			5 33		5 33	
Penitentiary building, Territory of Dakota.				4,248 83			4,248 83	3,994 97		253 86
Penitentiary building, Territory of Montana.		23	195,510		40,000 00		40,000 00	15,000 00		25,000 00
Penitentiary building, Territory of Utah		23	510		50,000 00		50,000 00			50,000 00
Fire apparatus, Government Printing Office				314 91			314 91		314 91	
Storehouse, Government Printing Office		23	482		15,000 00		15,000 00			15,000 00
Additional accommodations, Government Hospital for the Insane				14,000 00			14,000 00	14,000 00		
Buildings and grounds, Government Hospital for the Insane		23	213,500	4,018 28	20,000 00		24,018 28	18,000 00		6,018 28
Buildings and grounds, Columbian Institution for the Deaf and Dumb		23	214		3,000 00		3,000 00	3,000 00		
Buildings and grounds, Howard University		23	246		4,000 00		4,000 00	4,000 00		
Buildings, Columbia Hospital for Women	1883					10 20	10 20		10 20	
Current expenses, Government Hospital for the Insane	1885	23	213,463	875 95	223,300 00		223,300 00	223,300 00		
Do	1883						875 95		875 95	
Current expenses, Columbia Institution for the Deaf and Dumb	1885	23	213		55,000 00		55,000 00	55,000 00		
Do	1881*	23	255		39		39	39		
Support of Freedmen's Hospital and Asylum	1885	23	214,463,501		50,400 00		50,400 00	50,400 00		
Do	1884			3,500 00			3,500 00	3,500 00		
Do	1883			328 37			328 37	225 00	103 37	
Howard University, District of Columbia	1885	23	214		18,500 00		18,500 00	18,500 00		
Furniture and fixtures, National Museum	1885	23	214		40,000 00		40,000 00	40,000 00		
Do	1884	23	463	2,000 00	2,891 42	25	4,891 67	4,891 42		25
Preservation of collections, National Museum	1885	23	214		107,000 00	60 00	107,060 00	105,000 00		2,060 00
Do	1884			1,000 00		2 00	1,002 00	1,000 00		2 00
Do	1885, 1886	23	463		7,500 00		7,500 00	3,000 00		4,500 00
Preservation of collections, National Armory Building	1885	23	214		2,500 00		2,500 00	2,500 00		
Protection and inspection of Yellowstone Na- tional Park	1885	23	211		40,000 00	651 21	40,651 21	40,000 00		651 21
Expenses of the Tenth Census		23	212,461	4,807 75	51,900 00	565 06	57,272 81	55,039 85		22,232 96

Expenses of the Tenth Census, printing and engraving	1883	23	255	2 72	10,461 89	2 72	10,461 89	2 72	
Distribution of the proceeds of public lands		23	245		65 01		65 01		
Payment to T. P. McElrath		23	462		1,005 99		1,005 99		
Payment to Daniel Chaplin									
Payment to village of Sault Sainte Marie, Mich.		23	255,256		6,258 31		6,258 31		
Payment to W. M. Garvey		23	462		350 63		350 63		
Payment to P. J. Strobach		23	245		197 45		197 45		
Payment to P. J. Kaufman		23	462		91 25		91 25		
Payment to John Sherman				351 93	351 93		351 93		351 93
Payment to George W. Cook		23	498		2,404 88		2,404 88		2,404 88
Relief of A. Gesnev		23	541		2,182 91		2,182 91		
Salaries, commissions of registers and receivers	1885	23	210,461		525,000 00	1,820 22	526,820 22	500,674 33	26,145 89
Do	1884	23	245	14,244 26	27,000 00	5,876 76	46,821 02	40,807 72	6,013 30
Do	1883			5,726 08		889 52	6,615 60	3,635 40	2,780 20
Do	1882			5,312 26			5,312 26	198 59	5,118 67
Do	1882*	23	477		495 31	1,157 66	1,652 97	473 95	1,157 66
Do	1882†	18	418		682 72		682 72		
Do	1881			12,250 48			12,250 48		12,250 48
Do	1881*	23	256		739 00		739 00		
Contingent expenses of land offices	1885	23	210,461		165,000 00	1,083 75	166,083 75	149,685 77	16,397 98
Do	1884			6,529 99		3,086 19	9,616 18	6,958 96	2,657 22
Do	1883	23	245,461	379 06	607 43	76 78	1,063 27	802 48	260 79
Do	1882*	23	471		35 32	8 40	43 72	35 32	8 40
Do	1882	23	245		85 26		85 26	84 90	
Do	1881*	23	255,260		1,385 93		1,385 93	1,385 93	36
Expenses of depositing public moneys	1885	23	210,461		15,000 00	35 25	15,035 25	8,450 38	6,584 87
Do	1884			3,102 39		1,030 98	4,133 37	855 19	3,278 18
Do	1883			36 78		119 20	155 98	104 25	51 73
Do	1881*					1 00	1 00		1 00
Depredations on public timber	1885	23	210		75,000 00		75,000 00	62,886 71	12,113 29
Do	1884			2,115 22		1,286 87	3,402 09	1,015 10	2,386 99
Do	1883	23	245,461	24	2,164 87	22 95	2,188 06	1,295 08	530 19
Do	1882*	23	471		253 15		253 15	182 40	70 75
Do	1882	23	245		477 58		477 58	477 58	
Do	1881*	23	255		360 00		360 00		
Protecting public lands	1885	23	210,461		100,000 00	271 20	100,271 20	72,260 78	28,010 42
Do	1884			2,075 53		246 40	2,321 93	1,894 05	427 88
Do	1883								
Do	1884			283 70		143 55	427 25	259 72	167 53
Settlement of claims for swamp lands and indemnity	1885	23	210		20,000 00	1 26	20,001 26	17,000 00	3,001 26
Do	1884			16 73		74 17	90 90	11 60	79 30
Do	1883			567 34			567 34		567 34
Geological Survey	1885	23	212		453,700 00		453,700 00	452,607 52	1,092 48
Do	1884			1,697 69		893 61	2,591 30	2,032 10	559 20
Carried forward				481,829 28	7,926,324 77	37,235 04	8,445,389 09	7,352,868 05	161,205 02

* And prior years.

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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INTERIOR CIVIL—Continued.										
Brought forward				\$481,829 28	\$7,926,324 77	\$37,235 04	\$8,445,389 09	\$7,352,868 05	\$161,205 02	\$931,316 02
Geological Survey	1883			24 79		9 54	34 33	34 33		
Do	1882*	23	476		46 17	19 84	66 01	46 17	19 84	
Surveying public lands	1885	23	211		350,000 00	267 14	350,267 14	202,865 50		147,401 64
Do	1884	23	462	169,101 92	5,373 06	1,118 40	175,593 38	150,567 39		25,025 99
Do	1883	23	462	69,001 25	2,094 81	410 40	71,506 46	71,506 46		
Do	1882*	23	471		2,535 57		2,535 57	2,437 57		98 00
Surveying private land claims in Arizona	1885	23	211		8,000 00		8,000 00	2,600 00		5,400 00
Do	1884			1,075 00		848 66	1,923 66			1,923 66
Do	1883			2,771 98			2,771 98		2,771 98	
Surveying private land claims in California	1885	23	211		5,000 00		5,000 00	3,713 75		1,286 25
Do	1884			4,730 01		4 21	4,734 22	899 80		3,834 42
Do	1883			5,098 40			5,098 40		5,098 40	
Do	1882*					1,087 33	1,087 33		1,087 33	
Do	1881*	23	255		47 75		47 75	47 75		
Surveying private land claims in Louisiana	1885	23	211		5,000 00		5,000 00			5,000 00
Surveying private land claims in New Mexico	1885	23	211		8,000 00		8,000 00	3,000 00		5,000 00
Do	1884			3,500 00			3,500 00	200 00		3,300 00
Do	1883			3,959 17			3,959 17	410 40	3,548 77	
Do	1882*	23	476		208 53		208 53	208 53		
Resurvey of Indian reservation west of Big Stone Lake, Dakota	1883			862 25			862 25		862 25	
Resurvey of public lands	1885	23	211		10,000 00		10,000 00	6,768 40		3,231 60
Surveying agricultural lands, Crow Indian reservation				276 30			276 30			276 30
Surveying boundary line between public lands occupied by Uncomphagre and White Utes				500 00			500 00			500 00
Appraisement and sale of abandoned military reservations	1881	23	255		33 90		33 90	33 90		
Examination of public surveys	1881*	23	255		33 00		33 00	33 00		
Do	1882*	23	471		131 00		131 00			131 00
Expenses of National Academy of Sciences relative to Territorial surveys				350 00			350 00		350 00	
Initial monuments, mineral surveys	1885	23	211		5,000 00		5,000 00			5,000 00
Expenses of National Academy of Sciences, considering Government surveys		23	452		239 90		239 90	238 90	1 00	
Iron monuments, public surveys	1885	23	211		5,000 00		5,000 00			5,000 00
Sale of Fort Larned military reservation				1,304 91			1,304 91		1,304 91	

Deposits by individuals for surveying public lands	23	4617	815,948 61	598,176 73	3,805 06	1,417,930 40	790,768 83	627,161 57
Indemnity for swamp lands purchased by individuals	R. S.	3689		99,973 27		99,973 27	99,973 27	
Maryland Institution for Instruction of the Blind	R. S.	3689		3,520 83		3,520 83	3,520 83	
Protection and improvement of Hot Springs, Arkansas	23	208,498	17,274 41	87,996 85		105,271 26	78,220 96	27,050 30
	19	379						
	20	258						
	21	292						
Publishing proclamations relating to sales of lands	19	357		208 00		208 00	208 00	
Salaries, expenses Hot Springs Commission				9 36		9 36	9 36	
Repayments for lands erroneously sold	R. S.	3689		77,329 35		77,329 35	77,329 35	
Two per cent. net proceeds, sale of lands in Missouri	R. S.	3689		683 92		683 92	683 92	
Do	1881† 23	255		102 21		102 21	102 21	
Three per cent. net proceeds, sale of lands in Missouri	R. S.	3689		1,025 89		1,025 89	1,025 89	
Do	1881† 23	255		153 32		153 32	153 32	
Five per cent. net proceeds, sale of lands in Arkansas	R. S.	3689		6,207 86		6,207 86	6,207 86	
Five per cent. net proceeds, sale of lands in Nevada	93	4717		1,786 22		1,786 22	1,786 22	
Five per cent. net proceeds, sale of lands in Minnesota	R. S.	3689		64,416 03		64,416 03	64,416 03	
Five per cent. net proceeds, sale of lands in Kansas	R. S.	3689		35,226 97		35,226 97	35,226 97	
Five per cent. net proceeds, sale of lands in Nebraska	15	49		10,575 49		10,575 49	10,575 49	
Five per cent. net proceeds, sale of lands in Florida	R. S.	3689		16,580 94		16,580 94	16,580 94	
Five per cent. net proceeds, sale of lands in Oregon	R. S.	3689		12,545 35		12,545 35	12,545 35	
Do	1882† 23	471		3,820 34		3,820 34	3,820 34	
Five per cent. net proceeds, sale of agricultural lands in Colorado	23	471,472		6,986 86		6,986 86	6,986 86	
Five per cent. net proceeds, sale of public lands in Michigan	R. S.	3689		15,468 80		15,468 80	15,468 80	
Total Interior civil			1,577,608 28	9,375,853 69	44,814 98	10,998,276 95	9,024,081 34	1,797,936 75
INTERNAL REVENUE.								
Expenses assessing and collecting internal revenue	23	255,471	535 67	813 93	842 52	2,192 12	813 93	535 67
Salaries and expenses of supervisors and subordinate officers	1877- 23	471		12 50	392 00	404 50	12 50	392 00
Carried forward			535 67	826 43	1,234 52	2,596 62	826 43	535 67

* And prior years.

† Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERNAL REVENUE—Continued.										
Brought forward.....				\$535 67	\$826 43	\$1,234 52	\$2,596 62	\$826 43	\$1,234 52	\$535 67
Salaries and expenses of supervisors and subordinate officers.....	1881*	23	255, 260		432 55		432 55	432 55		
Do.....	1881			1,830 61			1,830 61		1,830 61	
Do.....	1882*	23	471		441 00	248 00	689 00	441 00	248 00	
Do.....	1882			46,956 55			46,956 55	85 32	46,871 23	
Do.....	1883			11,553 39			11,553 39	549 04	11,004 35	
Do.....	1884	23	238, 448	15,876 47	138,000 00	1,841 10	155,717 57	154,077 81		1,639 76
Do.....	1885	23	172		2,300,000 00	11,289 25	2,311,289 25	1,939,792 66		371,496 59
Rebate of tax on tobacco.....				214,950 58		269 29	215,219 87	6,666 47		208,553 40
Relief of S. D. Howe.....		23	607		19,385 00		19,385 00	19,385 00		
Relief of the Atlantic Alcohol Company, Atlantic, Iowa.....		23	540		2,734 20		2,734 20	2,734 20		
Relief of Sarah E. Webster.....		23	687		526 13		526 13	526 13		
Relief of legal representatives of A. J. Guthrie.....		23	693		302 20		302 20	302 20		
Payment of judgment to J. D. Culp & Co.....		23	240		5,000 00		5,000 00	5,000 00		
Salaries and expenses of collectors of internal revenue.....	1881*	23	255		196 42		196 42	196 42		
Do.....	1882*	23	471		44 61		44 61	44 61		
Do.....	1882	23	238	4 73	32 69		37 42	32 69	4 73	
Do.....	1883	23	449	2,769 45	6,758 31		9,527 76	7,142 13	2,385 63	
Do.....	1884			145,093 67		1,486 40	146,570 07	23,439 41		123,130 66
Do.....	1885	23	172, 448		1,851,432 92	689 25	1,852,122 17	1,742,960 81		109,161 36
Repayment of taxes on distilled spirits destroyed by casualty.....		R. S.	3221		1,299 60		1,299 60	1,299 60		
Refunding taxes illegally collected prior to July 1, 1881.....		23	255		2,592 79		2,592 79	2,592 79		
Refunding taxes illegally collected prior to July 1, 1882.....		23	451, 471		12,237 19		12,237 19	12,237 19		
Do.....		R. S.	3689		41,801 70		41,801 70	41,801 70		
Refunding taxes to certain citizens of Tennessee.....		22	77		4,683 34		4,683 34	4,683 34		
Refunding moneys erroneously received and covered into the Treasury.....		R. S.	3689		52 00		52 00	52 00		
Refunding moneys erroneously received and covered into the Treasury prior to July 1, 1881.....		23	255		3 75		3 75	3 75		
Alteration of dies, plates, and stamps.....		23	237		1,002 91		1,002 91	1,002 91		
Stamps, paper, and dies.....	1883			10,528 84			10,528 84		10,528 84	
Do.....	1884			56,139 17			56,139 17	10,450 86		45,688 31

Do.	1885	23	204	410,000 00	410,000 00	363,636 47	46,363 53
Punishment for violation of internal-revenue laws	1881*	23	255,260	89 80	89 80	89 80	
Do.	1882	23	471	5 00	5 00	5 00	
Do.	1883			7,351 53	677 00	8,028 53	7,615 98
Do.	1884			21,307 89	4 00	21,311 89	8,653 22
Do.	1885	23	204	50,000 00	50,000 00	31,850 00	18,150 00
Allowance or drawbacks prior to July 1, 1881		23	254,260	409 88	409 88	409 88	
Do.	R. S.		3689	28,365 59	28,365 59	28,365 59	
Redemption of stamps prior to July 1, 1881		23	254,260	345 00	345 00	345 00	
Redemption of stamps prior to July 1, 1882		23	471	487 27	487 27	487 27	
Redemption of stamps, indefinite	R. S.		3689	151,342 77	151,342 77	151,342 77	
Total internal revenue				534,888 55	5,030,831 05	17,738 81	5,583,458 41
						4,568,362 02	81,723 89
							933,372 50
PUBLIC DEPT.							
Redemption:							
Gold certificates, act of March 3, 1863	R. S.		3689	52,420 00	52,420 00	52,420 00	
Gold certificates, act of July 12, 1882	R. S.		3689	21,017,100 00	21,017,100 00	21,017,100 00	
Silver certificates	R. S.		3689	20,990,045 00	20,990,045 00	20,990,045 00	
Certificates of deposits, act of June 8, 1872	R. S.		3689	39,165,000 00	39,165,000 00	39,165,000 00	
Refunding certificates, act of February 26, 1879	R. S.		3689	49,400 00	49,400 00	49,400 00	
Old demand notes	R. S.		3689	490 00	490 00	490 00	
Legal-tender notes	R. S.		3689	84,493,153 00	84,493,153 00	84,493,153 00	
Fractional currency	R. S.		3689	15,885 43	15,885 43	15,885 43	
One-year notes of 1863	R. S.		3689	1,380 00	1,380 00	1,380 00	
Two-year notes of 1863	R. S.		3689	350 00	350 00	350 00	
Compound-interest notes	R. S.		3689	4,920 00	4,920 00	4,920 00	
Seven-thirties of 1864 and 1865	R. S.		3689	1,600 00	1,600 00	1,600 00	
Loan of February, 1861 (1861s)	R. S.		3689	1,000 00	1,000 00	1,000 00	
Oregon war debt	R. S.		3689	2,800 00	2,800 00	2,800 00	
Loan of July and August, 1861 (1881s)	R. S.		3689	53,800 00	53,800 00	53,800 00	
Loan of July and August, 1861 (1881s), carried at 3½ per cent	R. S.		3689	52,250 00	52,250 00	52,250 00	
Five-twentieths of 1862	R. S.		3689	19,400 00	19,400 00	19,400 00	
Loan of 1863 (1881s)	R. S.		3689	36,600 00	36,600 00	36,600 00	
Loan of 1863 (1881s), carried at 3½ per cent	R. S.		3689	18,000 00	18,000 00	18,000 00	
Ten-forties of 1864	R. S.		3689	79,500 00	79,500 00	79,500 00	
Five-twentieths of June, 1864	R. S.		3689	850 00	850 00	850 00	
Five-twentieths of 1865	R. S.		3689	22,800 00	22,800 00	22,800 00	
Consols of 1865	R. S.		3689	48,350 00	48,350 00	48,350 00	
Consols of 1867	R. S.		3689	74,100 00	74,100 00	74,100 00	
Consols of 1868	R. S.		3689	10,350 00	10,350 00	10,350 00	
Funded loan of 1881	R. S.		3689	36,100 00	36,100 00	36,100 00	
Funded loan of 1881 continued at 3½ per cent	R. S.		3689	230,500 00	230,500 00	230,500 00	
Loan of 1882 (three per cents)	R. S.		3689	45,282,200 00	45,282,200 00	45,282,200 00	
Total redemptions				211,760,353 43	211,760,353 43	211,760,353 43	

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
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PUBLIC DEBT—Continued.										
Interest:										
Refunding certificates		R. S.	3689		11, 097 62		11, 097 62	11, 097 62		
Navy pension fund		R. S.	3689		420, 000 00		420, 000 00	420, 000 00		
Seven-thirties of 1861		R. S.	3689		3 65		3 65	3 65		
One-year notes of 1863		R. S.	3689		69 00		69 00	69 00		
Two-year notes of 1863		R. S.	3689		35 00		35 00	35 00		
Compound-interest notes		R. S.	3689		956 45		956 45	956 45		
Seven-thirties of 1864 and 1865		R. S.	3689		245 91		245 91	245 91		
Oregon war debt.		R. S.	3689		669 00		669 00	669 00		
Loan of July and August, 1861 (1881s)		R. S.	3689		5, 676 00		5, 676 00	5, 676 00		
Loan of July and August, 1861 (1881s), con- tinued at 3½ per cent.		R. S.	3689		1, 251 20		1, 251 20	1, 251 20		
Five-twenties of 1862		R. S.	3689		4, 752 55	19 50	4, 772 05	4, 772 05		
Loan of 1863 (1881s)		R. S.	3689		7, 762 50		7, 762 50	7, 762 50		
Loan of 1863 (1881s) continued at 3½ per cent.		R. S.	3689		1, 251 67	7 00	1, 258 67	1, 258 67		
Ten-forties of 1864		R. S.	3689		2, 786 01	50 00	2, 836 01	2, 836 01		
Five-twenties of June, 1864		R. S.	3689		166 18		166 18	166 18		
Five-twenties of 1865		R. S.	3689		1, 223 53	6 00	1, 229 53	1, 229 53		
Consols of 1865		R. S.	3689		2, 391 04	31 50	2, 422 54	2, 422 54		
Consols of 1867		R. S.	3689		4, 901 03		4, 901 03	4, 901 03		
Consols of 1868		R. S.	3689		618 60		618 60	618 60		
Central Pacific stock		R. S.	3689		1, 553, 887 20	60 00	1, 553, 947 20	1, 553, 947 20		
Kansas Pacific stock		R. S.	3689		377, 790 00		377, 790 00	377, 790 00		
Union Pacific stock		R. S.	3689		1, 632, 930 72	60 00	1, 632, 990 72	1, 632, 990 72		
Central Branch Union Pacific stock		R. S.	3689		95, 490 00		95, 490 00	95, 490 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, 759 20		97, 759 20	97, 759 20		
Funded loan of 1881		R. S.	3689		9, 648 44		9, 648 44	9, 648 44		
Funded loan of 1881 continued at 3½ per cent.		R. S.	3689		7, 037 93		7, 037 93	7, 037 93		
Funded loan of 1891		R. S.	3689		11, 249, 329 13	71 43	11, 249, 400 56	11, 249, 400 56		
Funded loan of 1907		R. S.	3689		29, 517, 952 39	2, 219 11	29, 520, 171 50	29, 520, 171 50		
Loan of 1882 (three per cents), act July 12, 1882		R. S.	3689		6, 260, 340 92	1, 436 25	6, 261, 777 17	6, 261, 777 17		
Total interest					51, 386, 256 47	3, 960 79	51, 390, 217 26	51, 390, 217 26		
Total expenditures public debt					263, 146, 609 90	3, 960 79	263, 150, 570 69	263, 150, 570 69		

INTERIOR—INDIANS AND PENSIONS.

Pay of Indian agents	1885	23	77		89,800 00		89,800 00	85,936 70		3,863 30
Do.	1884			7,665 87		395 60	8,061 47	4,570 94		3,490 53
Do.	1883			6,222 27		11 54	6,233 81	2,018 03	4,215 78	
Do.	1882*	23	473		931 30	688 04	1,619 34	802 52	688 04	38 78
Pay of Indian agents (transfer account)	1882*	18	418		255 90	1,802 37	2,058 27	2,058 27		
Pay of Indian agents	1881*	23	259, 54		1,009 53		1,009 53	932 31		77 22
Do.	1879*			793 61			793 61	570 65	222 96	
Pay of farmers	1885	23	92		25,000 00	250 00	25,250 00	23,683 30		1,611 70
Pay of Indian police	1885	23	94		72,000 00	16 17	72,016 17	67,851 64		4,164 53
Do.	1884			9,565 51		1,257 19	10,822 70	534 21		10,288 49
Do.	1883			5,533 54		741 73	6,295 27		6,295 27	
Pay of Indian police (transfer account)	1882*					30 80	30 80			
Pay of Indian police	1882*					26	26		26	
Do.	1881*	23	259, 54		60 00		60 00	60 00		
Pay of interpreters	1885	23	77		25,000 00		25,000 00	23,651 66		1,348 34
Do.	1884			570 26		424 62	994 88	335 14		659 74
Do.	1883			1,644 39			1,644 39	42 86	1,601 53	
Pay of interpreters (transfer account)	1882*					325 90	325 90			
Pay of interpreters	1882*	23	473		109 51	375 00	484 51	109 51	375 00	
Do.	1881*	23	259, 54		100 00		100 00	110 00		
Pay of Indian inspectors	1885	23	77		15,000 00	442 56	15,442 56	15,087 70		354 86
Do.	1884			1,002 70			1,002 70	499 95		502 75
Do.	1883			1,738 00			1,738 00	1,500 00	238 00	
Do.	1882*					130 43	130 43	130 43		
Traveling expenses Indian inspectors	1885	23	77		6,000 00	617 76	6,617 76	6,321 45		296 31
Do.	1884			506 33		599 25	1,105 58	343 61		761 97
Do.	1883			1,437 35			1,437 35	109 28	1,328 07	
Traveling expenses Indian inspectors (transfer account)	1882*					12 15	12 15		12 15	
Traveling expenses Indian inspectors	1882*					61 31	61 31		61 31	
Traveling expenses Indian inspectors (transfer accounts)	1882*					54 58	54 58	54 58		
Traveling expenses Indian inspectors	1881*	23	259, 54		172 03		172 03	24 26	147 77	
Do.	1879*			45 00			45 00		45 00	
Pay of Indian school superintendents	1885	23	77		3,000 00	750 00	3,750 00	3,436 81		313 19
Pay of Indian school inspectors	1888			138 59			138 59		138 59	
Traveling expenses Indian school superintendents	1885	23	77		1,500 00	350 00	1,850 00	1,652 18		197 82
Do.	1884			91 50		206 76	298 26	22 20		276 06
Buildings at agencies and repairs	1885	23	77		35,000 00	2,052 22	37,052 22	35,947 74		1,104 48
Do.	1884			217 99		5,172 63	5,390 62	2,054 16		3,336 46
Do.	1883			855 75		283 07	1,138 82	657 87	480 95	
Do.	1882*	23	464, 473		201 57	200 00	401 57	201 57	200 00	
Contingencies Indian Department	1885	23	77		40,000 00	1,004 60	41,004 60	36,408 13		4,596 47
Do.	1884			490 24		2,783 80	3,274 04	2,855 55		418 49
Do.	1883			1,490 87		26 35	1,517 22	1,262 86	254 36	
Carried forward				40,029 77	315,139 84	21,066 69	376,236 30	322,229 77	16,305 04	37,701 49

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				\$40,029 77	\$315,139 84	\$21,066 69	\$376,236 30	\$322,229 77	\$16,305 04	\$37,701 49
Contingencies Indian Department	1882	23	259, § 4		549 27		549 27	549 27		
Contingencies Indian Department (transfer account)	1882	23	246		12 15		12 15	12 15		
Contingencies Indian Department	1882*	23	473		2,626 66	376 80	3,003 46	2,626 66	376 80	
Contingencies Indian Department (transfer account)	1882*	18	418		8 14	4,071 29	4,079 43	4,079 43		
Contingencies Indian Department	1881*	23	259, § 4		1,595 20		1,595 20	1,421 48	25 47	148 25
Do	1880			136 60			136 60		136 60	
Telegraphing and purchase of Indian supplies	1885	23	94		40,000 00	383 84	40,383 84	36,835 21		3,548 63
Do	(1885) (1886)	23	380		5,216 91		5,216 91	5,216 91		
Do	1884	23	246, 463	1 02	6,197 34	256 15	6,454 51	6,448 02		6 49
Do	1883	23	246, 247	1 80	464 64	1 00	467 44	365 17	102 27	
Do	1882	23	259 § 4		6 92		6 92	6 92		
Telegraphing and purchase of Indian supplies (transfer account)	1882*					175 85	175 85	175 85		
Telegraphing and purchase of Indian supplies	1882*	23	473		1,910 40	2 50	1,912 90	1,910 40	2 50	
Do	1881*	23	246, 259 § 4		3,776 38		3,776 38	3,776 38		
Expenses of Indian Commissioners	1885	23	77		3,000 00		3,000 00	3,000 00		
Do	1883			513 15			513 15	1 10	512 05	
Do	1882			369 47			369 47		369 47	
Transportation of Indian supplies	1885	23	94		275,000 00	1,532 68	276,532 68	266,891 15		9,641 53
Do	1884			49,653 84	8,395 47		58,049 31	39,103 56		18,945 75
Do	1883			20,735 70	396 87		21,132 57	572 54	20,560 03	
Do	1882	23	259 § 4		207 06		207 06	207 06		
Do	1882*	23	464, 473		1,937 79	245 88	2,183 67	1,937 79	245 88	
Transportation of Indian supplies (transfer account)	1882*					740 56		740 56		
Transportation of Indian supplies	1881*	23	259 § 4		4,514 03		4,514 03	4,203 78	303 77	6 48
Do	1880			1,117 49			1,117 49	19 50	1,097 99	
Do	1879*			409 55			409 55		409 55	
Vaccination of Indians	1885	23	94		1,000 00	40 00	1,040 00	269 00		771 00
Do	1884			599 00			590 00	45 00		554 00
Do	1883			59 25			59 25		59 25	
Do	1882*					10 00	10 00		10 00	
Fulfilling treaties with— Apaches, Kiowas, and Comanches		23	78	8,888 03	30,000 00	112 04	39,000 07	27,560 63		11,439 44

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				\$248,003 15	\$1,258,013 43	\$55,835 75	\$1,561,852 33	\$1,209,064 62	\$40,559 17	\$312,228 54
Fulfilling treaties with—										
Sioux of Dakota				248 83			248 83			248 83
Sioux, Yankton tribe	23		88	13,144 37	25,000 00	721 74	38,866 11	12,656 21		26,309 90
Sioux of the Mississippi	23		344		100,000 00		100,000 00			100,000 00
Sisseton, Wahpeton, and Santee Sioux of Devil's Lake				318 29			318 29	152 34		165 95
Six Nations of New York	23		87	212 19	4,500 00	71 64	4,783 83	4,639 33		144 50
S'Kallams				584 75			584 75			584 75
Snakes, Wal-pah-pe tribe				536 51			536 51			536 51
Winnebagoes	23		88	171,727 27	44,162 47	14,346 96	230,236 70	133,279 14		96,957 56
Wyandottes				288 80			288 80			288 80
Yakamas				7,846 78			7,846 78			7,846 78
Cherokees, proceeds of diminished reserve 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		15,000 00		15,000 00	15,000 00		
Creeks, proceeds of lands	23		463		628 77		628 77	628 77		
Kansas, proceeds of lands				32,203 18			32,203 18	555 05		31,648 13
Menomonees, proceeds of lands	R. S.		2093, &c.	346 16	1,619 92	367 16	2,333 24			2,333 24
Miamies of Kansas, proceeds of lands	R. S.		2093, &c.	13,213 84	10,580 69		23,794 53	6,955 60		16,838 93
Omalas, 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				169,229 46		32 54	169,262 00	10,133 33		159,128 67
Pottawatomies, proceeds of lands				32,584 94			32,584 94			32,584 94
Sacs and Foxes of Missouri, proceeds of lands				16,831 42		111 21	16,942 63	1,972 68		14,969 95
Shawnees, proceeds of lands				1,270 56			1,270 56			1,270 56
Winnebagoes				20,621 61			20,621 61			20,621 61
Claims of settlers on Round Valley Indian Reservation in California, &c.				594 37			594 37			594 37
Proceeds of New York Indian lands in Kansas				4,058 06			4,058 06			4,058 06
Proceeds Sioux Reservation in Minnesota and Dakota				111,870 42		1,000 14	112,870 56	40,194 95		72,675 61
Civilization fund	R. S.		2093, &c.	18,224 02	3,259 58	658 89	22,142 49	2,664 50		19,477 99
Interest due Cherokees on lands sold to Osages	17		538		36,206 88		36,206 88	36,206 88		
Cherokee asylum fund				64,147 17			64,147 17			64,147 17
Interest on Cherokee asylum fund	R. S.		2093, &c.		3,207 36		3,207 36	3,207 36		

Cherokee national fund.....			427,242 20			427,242 20			427,242
Interest on Cherokee national fund.....	R. S.	2093, &c.		30,760 42		30,760 42	30,760 42		
Do.....	1885 23	96		26,060 00		26,060 00	26,060 00		
Cherokee orphan fund.....			228,835 43			228,835 43			228,835 43
Interest on Cherokee orphan fund.....	R. S.	2093, &c.		12,775 16		12,775 16	12,775 16		
Cherokee school fund.....	R. S.	2093, &c.	457,903 72	860 34		458,764 06			458,764 06
Interest on Cherokee school fund.....	R. S.	2093, &c.		26,006 44		26,006 44	26,006 44		
Do.....	1885 23	96		2,410 00		2,410 00	2,410 00		
Chickasaw national fund.....			959,678 82			959,678 82			959,678 82
Interest on Chickasaw national fund.....	R. S.	2093, &c.	2,500 00	48,469 28		50,969 28	50,969 28		
Do.....	1885 23	96		19,820 00		19,820 00	19,820 00		
Interest on Chickasaw incompetent fund.....	R. S.	2093, &c.	2,200 00	100 00					2,300 00
Chippewa and Christian Indian fund.....			42,560 36			42,560 36			42,560 36
Interest on Chippewa and Christian Indian fund.....	R. S.	2093, &c.	17 58	2,128 02	1 90	2,147 50	2,147 50		
Choctaw general fund.....	23	365	3,689 00	52,125 00		55,814 00			55,814 00
Interest on Choctaw general fund.....	R. S.	2093, &c.		184 44		184 44	184 44		
Do.....	1885 23	96		27,000 00		27,000 00	27,000 00		
Choctaw orphan fund.....			1,608 04			1,608 04			1,608 04
Interest on Choctaw orphan fund.....	R. S.	2093, &c.		58 04		58 04	58 04		
Choctaw school fund.....			49,472 70			49,472 70			49,472 70
Interest on Choctaw school fund.....	R. S.	2093, &c.		2,473 64		2,473 64	2,473 64		
Creek orphan fund.....			114 74			114 74			
Interest on Creek orphan fund.....			383 27			383 27			
Delaware general fund.....			673,894 64			673,894 64			673,894 64
Interest on Delaware general fund.....	R. S.	2093, &c.		36,651 74	769 54	37,421 28	37,421 28		
Do.....	1885 23	96		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, &c.	10,983 89	550 00		11,533 89			11,533 89
Iowa fund.....			116,543 37			116,543 37			116,543 37
Interest on Iowa fund.....	R. S.	2093, &c.	2,020 10	5,827 16	2 93	7,850 19	7,868 85		481 34
Do.....	1885 23	96		3,520 00		3,520 00	3,520 00		
Kansas school fund.....			27,174 41			27,174 41			27,174 41
Interest on Kansas school fund.....	R. S.	2093, &c.	8,767 87	1,358 72	288 28	10,414 87	5,302 10		5,112 77
Kaskaskia, Peoria, Weas, and Piankeshaw fund.....			2,700 92			2,700 92			2,700 92
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw fund.....	R. S.	2093, &c.	135 04	135 04		270 08	202 56		67 52
Do.....	1885 23	96		4,801 00		4,801 00	4,801 00		
Kaskaskia, Peoria, Wea, and Piankeshaws school fund.....			20,711 97			20,711 97			20,711 97
Interest on Kaskaskia, Peoria, Wea, and Piankeshaw school fund.....	R. S.	2093, &c.	1,460 21	1,035 68	2 00	2,497 89	150 00		2,347 89
Do.....	1885 23	96		1,449 00		1,449 00			1,449 00
Do.....	1884		1,449 00			1,449 00	267 25		1,181 75
Do.....	1883		2 75			2 75	2 75		
Kickapoo general fund.....			128,571 78			128,571 78	5,108 08		123,463 70
Interest on Kickapoo general fund.....	R. S.	2093 &c.	2,147 95	6,385 56	15 05	8,548 56	6,789 57		1,758 99
L Anse and Vieux de Sert Chippewa fund.....			20,000 00			20,000 00			20,000 00
Carried forward.....			5,077,089 37	1,824,053 78	74,225 73	6,975,368 88	1,759,195 47	40,559 17	5,175,614 24

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward.....				\$5,077,089 37	\$1,824,053 78	\$74,225 73	\$8,975,368 88	\$1,759,195 47	\$40,550 17	\$5,175,614 24
Interest on L'Anse and Vieux de Sert Chipewewa fund.....		R. S.	2093 &c.	2,030 29	1,000 00		3,030 29	998 00		2,032 29
Menomonee fund.....				134,039 38			134,039 38			134,039 38
Interest on Menomonee fund.....		R. S.	2093 &c.	3,960 14	6,701 96	570 22	11,232 32	6,751 09		4,481 23
Do.....	1885	23	96		950 00		950 00	950 00		
Omaha fund.....		R. S.	2093 &c.		18,358 09		18,358 09			18,358 09
Osage fund.....		R. S.	2093 &c.	3,870,311 88	757,450 75		4,627,762 63			4,627,762 63
Interest on Osage fund.....		21	70	369,616 76	190,963 18	3,858 58	564,638 52	194,758 44		369,880 08
Osage school fund.....				119,911 53			119,911 53			119,911 53
Interest on Osage school fund.....		R. S.	2093 &c.	5,713 58	5,995 58	172 64	11,881 80	6,347 35		5,534 45
Interest on Otoe and Missourias fund.....		19	208	6,884 18	21,786 75	57 23	28,728 16	18,122 68		10,605 48
		21	381							
		R. S.	2093 &c.							
Ottawa and Chippewa fund.....				16,956 25			16,956 25	16,956 25		
Interest on Ottawa and Chippewa fund.....		R. S.	2093 &c.	37,932 33	847 82		38,780 15	38,780 15		
Do.....	1885	23	96		230 00		230 00	230 00		
Do.....	1884			230 00			230 00	230 00		
Do.....	1883			230 00			230 00	230 00		
Do.....	1882*	18	418		2,070 00		2,070 00	2,070 00		
Ponca fund.....				70,000 00			70,000 00			70,000 00
Interest on Ponca fund.....		R. S.	2093 &c.	64 44	3,500 00	5 50	3,569 94	3,500 00		69 94
Pottawatomie education fund.....				72,993 93			72,993 93			72,993 93
Interest on Pottawatomie education fund.....		R. S.	2093 &c.	2,047 93	3,849 70	13 58	6,511 21	4,882 10		1,629 11
Pottawatomie general fund.....				89,618 57			89,618 57			89,618 57
Interest on Pottawatomie general fund.....		R. S.	2093 &c.	29,174 79	4,480 92	155 39	33,811 10	7,040 00		26,771 10
Pottawatomie mills.....				17,482 07			17,482 07			17,482 07
Interest on Pottawatomie mills.....		R. S.	2093 &c.	807 71	874 10		1,681 81	257 00		1,424 81
Sac and Fox of the Mississippi fund.....				55,058 21			55,058 21			55,058 21
Interest on Sac and Fox of the Mississippi fund.....		R. S.	2093 &c.		2,752 90	19 03	2,771 93			2,771 93
Sac and Fox of the Missouri fund.....				21,659 12			21,659 12			21,659 12
Interest on Sac and Fox of the Missouri fund.....		R. S.	2093 &c.	4,170 28	1,082 96		5,253 24			5,253 24
Seneca fund.....				40,979 60			40,979 60			40,979 60
Interest on Seneca fund.....		R. S.	2093 &c.	1,024 49	2,048 98	1,024 49	4,097 96	4,097 96		
Seneca fund, Tonawanda band.....				86,950 00			86,950 00			86,950 00
Interest on Seneca fund, Tonawanda band.....		R. S.	2093 &c.	4,815 78	4,347 50		9,193 28	4,845 78		4,347 50
Seneca and Shawnee fund.....				15,140 42			15,140 42			15,140 42
Interest on Seneca and Shawnee fund.....		R. S.	2093 &c.	209 11	737 02	189 25	1,155 38	1,155 38		
Shawnee fund.....				1,985 65			1,985 65			1,985 65

Interest on Shawnee fund	R. S.	2093 &c.	355 55	99 28	454 83	454 83
Eastern Shawnee fund			9,079 12		9,079 12	9,079 12
Interest on Eastern Shawnee fund	R. S.	2093 &c.	58 91	453 96	512 87	226 98
Shoshonee and Bannock fund			6,000 00		6,000 00	6,000 00
Interest on Shoshonee and Bannock fund	R. S.	2093 &c.	448 36	300 00	748 36	748 36
Stockbridge consolidated fund			75,886 04		75,886 04	75,886 04
Interest on Stockbridge consolidated fund	16	405,406		3,794 30	3,820 81	3,820 81
Umatilla school fund	R. S.	2093 &c.		24,860 54	24,860 54	24,860 54
Ute five per cent. fund			500,000 00		500,000 00	500,000 00
Interest on Ute five per cent. fund	{ 18	{ 41 }	36,214 63	25,000 00	61 394 53	10,582 57
	{ 21 }	{ 201 }				
Ute four percent. fund			1,250,000 00		1,250,000 00	1,250,000 00
Interest on Ute four per cent. fund	21	204	8,500 05	50,000 00	59,075 12	48,205 00
Payment to North Carolina Cherokees	19	197	85,691 22	1,740 03	87,712 61	3,536 36
Incidental expenses Indian service in Arizona	1885	23	93	25,000 00	25,112 28	22,666 87
Do	1884		1,616 31	480 90	2,097 21	8 00
Do	1883		980 94	213 32	1,194 26	52 30
Do	1882*	23	473	3,156 50	3,156 60	3,156 50
Do	1882*			10	1,381 70	1,381 70
Do	1881*	23	259, \$4	15,067 11	15,067 11	15,067 11
Incidental expenses Indian service in California	1885	23	93	29,000 00	29,000 00	27,695 27
Do	1884		3,491 74	607 58	4,099 32	609 70
Do	1883		190 79	17 61	208 40	38 75
Do	1882*	23	473	13 93	17 68	13 93
Do	1881*	23	259, \$4	2,621 35	2,621 35	2,621 35
Incidental expenses Indian service in Colorado	1885	23	93	1,500 00	1,569 10	1,334 85
Do	1884		41 56	47 00	88 56	
Do	1883		9 35		9 35	9 35
Do	1882*			59 65	59 65	59 65
Incidental expenses Indian service in Dakota	1885	23	93	8,000 00	8,106 65	8,063 63
Do	1884		656 40	106 65	1,271 26	688 49
Do	1883		689 66	18 65	708 31	93 18
Do	1881*	23	259, \$4	552 01	552 01	525 27
Do	1882*			139 35	139 35	139 35
Do	1879*		53 00	53 00	53 00	53 00
Incidental expenses Indian service in Idaho	1885	23	93	3,800 00	3,800 00	2,881 70
Do	1884		36 00	423 63	459 63	
Do	1883		337 45		337 45	26 66
Do	1882*			2 50	2 50	310 79
Do	1881*	23	259, \$4	428 04	428 04	428 04
Incidental expenses Indian service in Montana	1885	23	93	5,000 00	5,053 60	4,623 70
Do	1884			474 46	474 46	
Do	1883		1,940 20		1,940 20	1,940 20
Do	1882*			115 30	115 30	115 30
Incidental expenses Indian service in Nevada	1885	23	93	23,000 00	23,053 00	20,597 53
Carried forward			12,092,195 07	3,077,489 04	86,349 47	15,256,033 58
						2,250,026 00
						45,057 75
						12,960,949 83

* And prior years.

And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward.....				\$12,092,195 07	\$3,077,489 04	\$86,349 47	\$15,256,033 58	\$2,250,026 00	\$45,057 75	\$12,960,949 83
Incidental expenses Indian service in Nevada	1884			399 27		42 44	441 71	239 36		202 35
Do.....	1883			213 61		279 45	493 06	5 00	488 06	
Do.....	1882					13 75	13 75	13 75		
Do.....	1881*	23	259, §4		343 80		343 80	343 80		
Do.....	1882*	23	473		953 06	270 12	1,223 18	953 06	270 12	
Incidental expenses Indian service in New Mexico	1885	23	93		5,000 00		5,000 00	4,992 94		7 06
Do.....	1884			77 79		289 06	366 85	231 52		135 33
Do.....	1883			449 70		155 91	605 61		605 61	
Do.....	1881*	23	259, §4		6,017 82		6,017 82	6,017 82		
Do.....	1879*			92 96			92 96		92 96	
Incidental expenses Indian service in Oregon.	1885	23	93		16,000 00	291 31	16,291 31	15,892 54		398 77
Do.....	1884			5,444 41		1,085 60	6,530 01	1,544 55		4,985 46
Do.....	1883			1,188 79		7 51	1,196 30	75 40	1,120 90	
Do.....	1882*	23	473		1,483 35		1,483 35	1,483 35		
Do.....	1881*	23	259, §4		8,093 21		8,093 21	8,093 21		
Incidental expenses Indian service in Ore- gon and Washington	1873*					8,964 62	8,964 62	8,964 62		
Incidental expenses Indian service in Utah.	1885	23	93		10,000 00		10,000 00	9,971 12		28 88
Do.....	1884			550 02		151 61	701 63	594 70		106 93
Do.....	1883			536 91		30 25	567 16		567 16	
Do.....	1882*					21 48	21 48		21 48	
Do.....	1882					150 00	150 00	150 00		
Incidental expenses Indian service in Wash- ington	1885	23	93		14,000 00	100 00	14,100 00	11,565 77		2,534 23
Do.....	1884			1,804 75		454 78	1,759 53	480 16		1,279 37
Do.....	1883			655 47		14 34	669 81	256 90	412 91	
Do.....	1882					47 19	47 19	47 19		
Do.....	1882*					70	70		70	
Incidental expenses Indian service in Wy- oming	1885	23	93		1,500 00		1,500 00	476 00		1,024 00
Do.....	1884			952 24		74 59	1,026 83	102 60		864 23
Do.....	1883			1,806 35			1,806 35		1,806 35	
Incidental expenses central superintendency.	1878*	23	259, §4		129 00		129 00	129 00		
Support of Apaches, Kiowas, and Comanches.	1885	23	78		19,700 00		19,700 00	19,504 47		195 53
Do.....	1883			565 09		4 50	569 59		569 59	
Support of Apaches of Arizona and New Mexico	1882*	23	463, 473		17,572 86	402 21	17,975 07	15,072 86	402 21	2,500 00
Do.....	1881*	23	259, §4		35,686 77		35,686 77	33,186 77		2,500 00

Do.	1881			48 63			48 63			48 63		
Support of Arapahoes, Cheyennes, Apaches, Kiowas, and Wichitas	1885	23	89		390,000 00	1,178 82	391,178 82	366,937 69			24,241 13	
Do.	1884			31,266 92		639 35	31,906 27	23,295 82			8,610 45	
Do.	1883			739 05			739 05			739 05		
Do.	1882*					16 00	16 00			16 00		
Support of Arickarees, Gros Ventres, and Mandans	1885	23	89		40,000 00	933 69	40,933 69	34,876 37			6,057 32	
Do.	1884			648 69		755 64	1,404 33	138 80			1,265 53	
Do.	1883			2,139 58		16 73	2,156 31			2,156 31		
Do.	1882*					108 27	108 27			108 27		
Support of Assinaboines in Montana	1885	23	89		25,000 00	158 79	25,158 79	24,513 67			645 12	
Do.	1884			154 86		50 00	204 86	204 86				
Do.	1883			147 25			147 25			147 25		
Support of Blackfeet, Bloods, and Piegans	1885	23	89		50,000 00	403 01	50,403 01	49,283 70			1,119 31	
Do.	1884			935 37		564 50	1,499 87	1,499 87				
Do.	1883			991 00			991 00			991 00		
Do.	1881*	23	259, 54		138 00		138 00	138 00				
Support of Cheyennes and Arapahoes	1885	23	78		16,600 00		16,600 00	6,542 91			10,057 09	
Do.	1884			34 25		81	35 06				35 06	
Do.	1883			1 90			1 90			1 90		
Do.	1882*					208 23	208 23			208 23		
Support of Chippewas of Lake Superior	1885	23	89		12,000 00		12,000 00	11,386 74			613 26	
Do.	1884			2,008 52		87 88	2,096 40				2,096 40	
Do.	1883			202 52			202 52			202 52		
Do.	1881	23	259, 54		4 57		4 57					
Support of Chippewas of the Mississippi	1885	23	79		4,000 00	229 95	4,229 95	3,683 06			546 89	
Do.	1884			183 53			183 53				183 53	
Do.	1883			58 33			58 33			58 33		
Support of Chippewas, Pillagers, and Lake Winnebagoish bands	1885	23	79		2,500 00	53 02	2,553 02	1,217 50			1,335 52	
Do.	1884			98 16		299 17	397 33				397 33	
Do.	1883			232 04			232 04			232 04		
Do.	1881*	23	259, 54		320 81		320 81	320 81				
Do.	1873*					50 00	50 00			50 00		
Support of Chippewas, Red Lake, and Pem- bina tribes	1885	23	89		12,000 00	197 44	12,197 44	8,469 74			3,727 70	
Do.	1884			143 94		167 63	311 57				311 57	
Do.	1883			319 97		80	320 77			320 77		
Do.	1881*	23	259, 54		556 99		556 99	398 37			158 62	
Support of Chippewas, Turtle Mountain band	1885	23	89		5 000 00		5,000 00	5,000 00				
Do.	1884			1,435 77		113 09	1,548 86	1,435 77			113 09	
Do.	1883			595 90			595 90	595 90				
Do.	1882											
Support of Chippewas, White Earth Reser- vation	1885	23	89		6,000 00	354 00	6,354 00	6,334 12			19 88	
Do.	1884			77 56		175 37	252 93				252 93	
Do.	1883			2 95		36	3 31			3 31		
Carried forward.....					12,148,899 12	3,778,089 28	105,963 44	16,032,951 84	2,936,752 73	56,699 41	13,039,499 70	

* And prior years.

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balance of appropriations June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward				\$12, 148, 899 12	\$3, 778, 089 28	\$105, 063 44	\$16, 032, 951 84	\$2, 936, 752 73	\$56, 699 41	\$13, 039 499 70
Support of Chippewas, White Earth Reservation	1882*					83	83		83	
Support of confederated tribes and bands in Middle Oregon	1885	23	89		6, 000 00	13 90	6, 013 90	6, 013 90		
Do	1884			30 51		1, 269 81	1, 300 32	1, 093 03		207 29
Do	1883			385 38		30	385 68		385 68	
Do	1882*					290 27	290 27	290 27		
Support of confederated bands of Utes	1885	23	88		63, 020 00	201 32	63, 221 32	63, 080 67		140 65
Do	1884			2, 129 49		1, 226 11	3, 355 60	1, 742 73		1, 612 87
Do	1883			2, 001 31		1 21	2, 002 52		2, 002 52	
Support of Crows	1885	23	80, 81		88, 000 00	500 31	88, 500 31	85, 349 69		3, 150 62
Do	1884			1, 056 41		4, 086 85	5, 143 26	4, 841 48		301 78
Do	1883			432 87		170 88	603 75		603 75	
Do	1881*	23	259, 54		1, 320 00		1, 320 00	1, 320 00		
Support of D'Wamish and other allied tribes	1885	23	89		7, 000 00		7, 000 00	6, 734 81		265 19
Do	1884			977 88			977 88			977 88
Do	1883			111 46			111 46		111 46	
Support of Flatheads and other confederated tribes	1885	23	89		11, 000 00		11, 000 00	10, 928 69		71 31
Do	1884			52 07		229 58	281 65			281 65
Do	1883			1, 769 63			1, 769 63		1, 769 63	
Do	1882*					3, 902 20	3, 902 20		3, 902 20	
Support of Flatheads, Carlos band	1885	23	90		21, 000 00		21, 000 00	15, 945 60		5, 054 40
Support of Gros Ventres in Montana	1885	23	90		23, 000 00	2, 560 72	25, 560 72	25, 118 31		442 41
Do	1884			24 49		18 81	43 30	43 30		
Do	1883			157 96			157 96		157 96	
Support of Hualpais in Arizona	1885	23	94		20, 000 00		20, 000 00	9, 116 19		10, 883 81
Support of Indians in Arizona and New Mexico	1885	23	90		280, 000 00	420 63	280, 420 63	220, 649 14		59, 771 49
Do	1884			27, 199 76		1, 104 03	28, 303 79	26, 772 27		1, 531 52
Support of Indians of Central Superintendency	1885	23	90		18, 000 00	21 37	18, 021 37	14, 576 73		3, 444 64
Do	1884			4, 488 76		637 01	5, 125 77	1, 758 91		3, 366 86
Do	1883			137 02			137 02		137 02	
Do	1882*					838 94	838 94	838 94		
Do	1881*					2 61	2 61		2 61	
Support of Indians of Fort Hall Reservation	1885	23	90		18, 000 00	303 39	18, 303 39	18, 053 02		250 37
Do	1884			2, 287 22		96 40	2, 383 62	1, 630 00		753 62
Do	1883			1, 816 99			1, 816 99		1, 816 99	

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward.....				\$12,429,268 35	\$5,360,638 67	\$144,186 23	\$17,934,093 25	\$4,434,318 47	\$93,992 67	\$13,405,782 11
Support of Klamath and Modocs.....	1885	23	82		6,100 00		6,100 00	4,924 89		1,175 11
Do.....	1884			16 22			16 22			
Do.....	1883			26 59			26 59		26 59	
Do.....	1881*	23	259, §4		281 97		281 97	281 97		
Support of Makahas.....	1885	23	90		4,000 00	24 00	4,024 00	3,559 07		464 93
Do.....	1884			2,192 08			2,192 08			2,192 08
Do.....	1883			679 34		7 09	686 43		686 43	
Do.....	1882*			5 49		5 49	5 49	5 49		
Support of Menomonees.....	1885	23	90.		4,000 00	1,069 78	5,069 78	5,060 97		8 81
Do.....	1884			6 49			6 49			6 49
Do.....	1883			798 20			798 20	13 35	784 85	
Support of mixed Shoshones, Bannocks, and Sheepeaters.....	1881*	23	259, §4		34 41		34 41	34 41		
Support of Modocs in Indian Territory.....	1885	23	90		4,000 00		4,000 00	3,238 67		761 33
Do.....	1884			478 98		09	479 07	315 00		164 07
Do.....	1883			18 60			18 60		18 60	
Support of Moles.....	1885	23	82		3,000 00		3,000 00	2,538 78		461 22
Do.....	1884			93 40		252 49	345 89	88 00		257 89
Support of Moquis Pueblos.....	1883			77 64		16 53	94 17		94 17	
Support of Navajoes.....	1885	23	90		40,000 00		40,000 00	34,013 86		5,986 14
Do.....	1884					261 83	261 83			261 83
Do.....	1883			229 29			229 29		229 29	
Do.....	1881*	23	259, §4		2,260 92		2,260 92	2,260 92		
Support of Nez Perces.....	1885	23	82		3,500 00		3,500 00	3,490 00		10 00
Do.....	1884			105 00		277 73	382 73			382 73
Do.....	1883			9 95			9 95	9 95		
Support of Nez Perces of Joseph's Band.....	1885	23	90		20,000 00	16 07	20,016 07	17,917 87		2,098 20
Do.....	1884			1,547 85		33 16	1,581 01			1,581 01
Do.....	1883			228 48		2 59	231 07		231 07	
Do.....	1882*					11 81	11 81		11 81	
Do.....	1881*	23	246		7 42		7 42	7 42		
Support of Northern Cheyennes and Arapa- hoses.....	1885	23	83		46,000 00	288 69	46,288 69	42,812 95		3,475 74
Do.....	1884			739 50		382 71	1,122 21	49 00		1,073 21
Do.....	1883			5,729 23			5,729 23		5,729 23	
Do.....	1881*	23	95		4,348 35		4,348 35	4,238 85		110 00
Do.....	1879*			60 00			60 00			60 00
Support of Pawnees.....	1885	23	83		17,300 00	108 16	17,408 16	15,244 09		2,164 07
Do.....	1884			513 85		163 85	677 70	68 30		609 40

Do	1883			1,071 87			1,071 87		1,071 87	
Do	1881*	23	259 54		93 95		93 95			
Support of Poncas	1885	23	83 84		26,000 00	48 94	26,048 94	25,272 15		776 79
Do	1884			1,825 45		172 74	1,998 19			1,998 19
Do	1883			366 15			366 15	67	365 48	
Do	1882*					1 98			1 98	
Do	1882*					174 16				
Support of Pueblos of New Mexico	1883			1,566 77			1,566 77	174 16		
Support of Quapaws	1884	23	84		800 00		800 00	130 70	1,436 07	
Do	1884			806 58			806 58	656 26		143 74
Do	1883			888 57			888 57	41 67		764 91
Support of Qui-nai-elts and Quil-leh-utes	1885	23	90		4,000 00		4,000 00	3,452 01		547 99
Do	1884			1,441 22		261 48	1,702 70	805 77		896 93
Do	1883			753 35			753 35		753 35	
Support of Sacs and Foxes of the Missouri	1885	23	85		200 00		200 00	200 00		
Do	1884			34 00			34 00			34 00
Support of schools not otherwise provided for	1883			1,019 18		3 50	1,022 68	654 98	367 70	
Do	1882*	23	259 54		55 84		55 84			
Do	1881*					137 64	137 64			
Support of Rogue Rivers	1875*	23	259 54		31 75		31 75			
Support of Shoshones and Bannocks	1885	23	86 87		25,800 00		25,800 00	24,482 95		1,317 05
Do	1884			739 11		178 15	917 26			917 26
Do	1883			3,123 04			3,123 04		3,123 04	
Support of Shoshones in Nevada	1885	23	91		10,000 00		10,000 00	8,876 74		1,123 26
Support of Shoshones in Wyoming	1885	23	91,464		14,000 00		14,000 00	13,336 94		663 06
Do	1884			60 35			60 35			60 35
Do	1883			48 29			48 29		48 29	
Support of Sioux of Devil's Lake	1885	23	91		8,000 00	28 63	8,028 63	8,027 46		1 17
Do	1884					31 41	31 41			31 41
Support of Sioux of different tribes, including Santee Sioux of Nebraska	1885	23	87		1,666,300 00	2,934 76	1,669,234 76	1,478,661 70		190,573 06
Do	1884			168,346 49		7,815 05	176,161 54	170,660 03		5,501 51
Do	1883			18,380 34		1,307 68	19,688 02	157 05	4,520 64	
Do	1882*	23	473		157 05	87 68	244 73	15,167 38	87 68	
Do	1881*	23	259 54		377 03		377 03	7 56		369 47
Support of Sioux, Medawakauton band	1885	23	87		10,000 00		10,000 00	9,280 00		720 00
Support of Sioux of Lake Traverse	1885	23	91		8,000 00		8,000 00	7,998 18		1 82
Do	1884			4 47		29 52	33 99			33 99
Support of Sioux, Yankton tribe	1885	23	88		40,000 00	1,745 95	41,745 95	41,732 30		13 65
Do	1884			11		165 48	165 59			
Do	1883			927 70			927 70		927 70	
Support of S'Kiallams	1885	23	90		4,000 00		4,000 00	2,333 66		1,666 34
Do	1884			480 23		117 20	597 43			597 43
Do	1883			2 04			2 04		2 04	
Support of Tonkawas	1885	23	91		10,000 00	13 82	10,013 82	6,642 34		3,371 48
Support of Utahs, Tabequache band	1885	23	88		720 00		720 00	540 00		180 00
Do	1884			13 69			13 69			13 09
Do	1883			53 87			53 87		53 87	
Carried forward				12,644,771 91	7,344,007 36	162,364 07	20,151,143 34	6,394,275 48	115,462 94	13,641,404 92

* And prior years.

† And prior transfer.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c. —Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations, July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
		Vol.	Page or section.							
INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward.....				\$12,644,771 91	\$7,344,007 36	\$162,364 07	\$20,151,143 34	\$6,394,275 48	\$115,462 94	\$13,641,404 92
Support of Walla Walla, Cayuse, and Umatilla tribes.....	1885	23	91		7,000 00	45	7,000 45	6,968 30		32 15
Do.....	1884			1,329 50		4 99	1,334 49	140 00		1,194 49
Do.....	1883			28 34			28 34		28 34	
Do.....	1882					750 00	750 00		750 00	
Support of Wichitas and other affiliated bands.....	1883			5 04			5 04		5 04	
Support of Yakamas and other Indians.....	1885	23	91		15,000 00	40 56	15,040 56	13,813 65		1,226 91
Do.....	1884			89 46		44 63	134 09			134 09
Do.....	1883			336 58			336 58		336 58	
Support of Indian school near Arkansas City.....	1884					7 92	7 92	4 49		3 43
Indian school building near Arkansas City.....				2,418 30			2,418 30	2,416 90		1 40
Additional beef, Indian service.....	1883			15,045 44			15,045 44		15,045 44	
Appraisal and survey of Otoes and Missouri-rias land (reimbursable).....				1,108 15			1,108 15	680 35		227 80
Bridges, Santee Sioux and Ponca Reservation.....		23	94		12,000 00		12,000 00	11,100 00		900 00
Civilization of Winnebagoes.....				513 10			513 10	364 00		149 10
Commission on coal, White Mountain Reservation, Arizona.....	1885	23	95		2,500 00	135 10	2,635 10	2,500 00		135 10
Commissioners on condition of Indians in Alaska.....		23	27		2,000 00		2,000 00	2,000 00		
Consolidating Indian agencies.....	1884			4,715 00			4,715 00	60 00		4,655 00
Education of children in Alaska.....					(i)					
Expenses of special agents for Miamies of Indiana.....				224 27			224 27		224 27	
Expenses of the Ute Commission.....				1,947 46			1,947 46	68 40		1,879 06
Expenses of Chippewas (Turtle Mountain band) visiting Washington, D. C.....		23	380		500 00		500 00	500 00		
Gratuity to certain Ute Indians.....		23	88	100 01	4,000 00		4,100 01	4,000 00		100 01
Holding a general council of Indians in the Indian Territory.....	1877*	23	259, §4		968 06		968 06	968 06		
Homesteads for Indians.....		23	96		1,000 00		1,000 00	395 50		604 50
Homesteads for Seminoles in Florida.....		23	95		6,000 00		6,000 00	400 00		5,600 00
Irrigating ditches, Indian reservation.....		23	94		50,000 00	1,609 00	51,609 00	15,320 85		36,288 15
Indian school buildings.....		23	92	10,600 76	40,000 00	6,291 95	56,892 71	35,666 51		21,226 20
Maintaining peace among and with the various tribes and bands of Indians.....	1873*	23	259, §4	1,205 78	6,469 17		7,674 95	6,469 17	1,205 78	

Maintenance and education of Catherine and Sophia German			31 25			31 25	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	2,562 50	125 00		2,687 50			2,687 50
Negotiating with Sioux for modification of treaties			5,971 56			5,971 56	42 77	5,928 79	
Negotiating with Creeks, Seminoles, and Cherokees for modification of treaties	23	384		5,000 00		5,000 00			5,000 00
Payment of indebtedness incurred by S. H. Sweetland	23	212		100 00		100 00	100 00		
Payment for lands in Indian reservations in Washington Territory	23	246		1,521 00		1,521 00	1,521 00		
Payment to Pottawatomies, citizens			5,289 45			5,289 45			5,289 45
Payment to Flatheads on Jock's Reservation, right of way Northern Pacific Railroad Company	23	89		16,000 00		16,000 00	16,000 00		
Payment to citizens, Miami of Kansas			751 69			751 69			751 69
Payment of indemnity of Poncas			8,703 14		168 35	8,871 49	4,560 31		4,311 18
Payment to Old Settlers or Western Cherokees	23	367	449 30	1,815 86		1,765 16	1,765 16		
Preventing liquor traffic, Indian reservations	1885	23	94	5,000 00		5,000 00	4,400 00		600 00
Provisions of Indians	1873*				2 82	2 82		2 82	
Payment to Ute Indians for individual improvements			9,100 00			9,100 00			9,100 00
Payment to certain Creek Indians for individual reserves sold	23	464		100 00		100 00	100 00		
Relief of J. B. Monteith	23	528		875 75		875 75	875 75		
Relief of settlers on Duck Valley Indian Reservation	23	677		5,400 00		5,400 00	5,400 00		
Relief of destitute Indians in Nevada			3,350 00			3,350 00			3,350 00
Reimbursement to Creek orphan fund			723 80			723 80	723 80		
Reimbursement to Osages for losses sustained			2,451 50			2,451 50	2,451 50		
Reimbursement to Capt. F. D. Baldwin	23	366		444 70		444 70	444 70		
Relief of destitute Indians	23	379		50,000 00		50,000 00			50,000 00
Removal and support of confederated bands of Utes	23	94	23,937 39	31,913 60	2,085 88	57,956 87	21,257 96		36,698 91
Removal and support of Otoes and Missourias			60,100 78		72 08	60,172 86	60,172 86		
Relief of Indians of Crow, Fort Belknap, Fort Peck, and Blackfeet agencies	23	516	28,977 89	50,000 00	3,839 63	82,847 52	44,465 62		38,381 90
Relief of Mary Dunnell	23	464		284 00		284 00			284 00
Reservation at head waters of the Mississippi			15,664 00			15,664 00	83		15,663 17
Survey of Indian reservations	1885	23	94	50,000 00	600 00	50,600 00	19,666 27		30,933 73
Do	1883		2,500 00			2,500 00	1,639 21	860 79	
Surveying allotments, Puyallup Reservation	23	88		3,000 00		3,000 00			3,000 00
Survey and appraisements of Omaha lands (reimbursable)	23	370,463		1,386 63		1,386 63			1,386 63
Carried forward			12,860,148 85	7,714,161 13	178,047 43	20,752,356 91	6,684,180 65	139,850 79	13,928,325 47

*And prior years.

† Twenty-five thousand dollars appropriated; transferred to appropriation, Interior Civil ledger, same title.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year - 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions, June 30, 1885.
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INTERIOR—INDIANS AND PENSIONS—Cont'd.										
Brought forward.....				\$12,860,148 35	\$7,714,161 13	\$178,047 43	\$20,752,356 91	\$6,684,180 65	\$139,850 79	\$13,928,325 47
School building, Forest Grove, Oregon.....		23	92		20,000 00		20,000 00	175 00		19,825 00
School building and support of schools for Indians of Sioux Reservation in Dakota.....				285 68		262 41	548 07	548 07		
Stock cattle for Indian industrial schools.....	1884			15,490 00		370 00	15,860 00	11,569 25		4,290 75
Stock cattle or sheep for Indian tribes.....	1884			28,940 56			28,940 56	28,436 50		504 06
Stock cattle for Indian industrial schools.....	1885	23	91		25,000 00		25,000 00	3,665 00		21,335 00
Taking census of North Carolina Cherokees.....		23	246		2,600 00		2,600 00	2,600 00		
Total Indians.....				12,904,864 57	7,761,761 13	178,679 84	20,845,305 54	6,731,174 47	139,850 79	13,974,280 28
PENSIONS.										
Army pensions.....	1885	23	98	55,482,918 67	20,000,000 00	13,591,511 09	89,074,429 76	68,286,459 12		20,787,970 64
Do.....	1882	23	473		867 92	7,098 81	7,966, 73	842 92	7,123 81	
Do.....	1881	23	258		28 80		28 80	28 80		
Pay and allowances, Army pensions.....	1885	23	99		290,000 00	36,807 48	326,807 48	285,000 00		41,807 48
Do.....	1884			27,809 34		4,254 11	32,062 45			32,062 45
Do.....	1883			10,160 96		764 81	10,925 77	124 47	10,801 30	
Fees of examining surgeons, Army pensions.....	1885	23	99		490,000 00	29,852 36	519,852 36	490,000 00		29,852 36
Do.....	1884			3,700 46		80,749 11	84,449 57	1 00		84,448 57
Do.....	1883			1 00			1 00			1 00
Do.....	1883			6,122 91		10,822 05	16,944 96	5,560 15		11,384 81
Do.....	1882*					55 00	55 00		55 00	
Do.....	1881*	23	261		100 50		100 50	100 50		
Contingent expenses, Army pensions.....	1885	23	99		10,000 00		10,000 00	159 68		9,840 32
Do.....	1884			6 41		1 72	8 13			8 13
Do.....	1883			4,151 84			4,151 84	879 27		3,272 57
Do.....	1883			15 71			15 71		15 71	
Arrears of Army pensions.....				371,221 47		133,777 16	504,998 63	202,661 90		302,336 73
Fees for vouchers, arrears of Army pensions.....				982 40		280 60	1,263 00	55 00		1,208 00
Arrears of Navy pensions.....				51,302 62		5,476 44	56,779 06	10,000 00		46,779 06
Fees for vouchers, arrears of Navy pensions.....				111 30		24 90	136 20	5 00		131 20
Navy pensions.....	1885			1,103,927 57		233,813 28	1,337,740 85	949,661 78		388,079 07
Do.....	1882*					1,412 35	1,412 35		1,412 35	
Pay and allowances, Navy pensions.....	1885	23	99		10,000 00	546 75	10,546 75	3,500 00		7,046 75
Do.....	1884			100 00		512 23	612 23			612 23
Do.....	1883			7,429 70			7,429 70		7,429 70	

Fees of examining surgeons, Navy pensions	1885	23	99		10,000 00	264 80	10,264 80	7,150 00	3,114 80
Do.	1884			1,800 00		2,327 25	4,227 25		4,227 25
Do.	1883			1,376 32			1,376 32	430 20	946 12
Navy pension fund		R. S.	1547	32,928 71	55 04		32,983 75		32,983 75
Total pensions				57,106,166 39	20,811,052 26	14,140,352 30	92,057,570 95	70,242,619 79	27,783 99
MILITARY ESTABLISHMENT.									
Three months' pay proper		23	66		3,671 00		3,671 00	3,671 00	
Pay of the Army	1880*			117,050 49			117,050 49		117 050 49
Do.	1881*			237,790 32			237,790 32	89,565 48	148 224 84
Do.	1882†					8,023 76	8,023 76		
Do.	1882*	23	473		5,870 05	11,688 09	17,558 14	5,870 05	11,688 09
Do.	1883			217,250 84		37,898 99	255,149 83	126,140 18	129,009 65
Do.	1884			154,764 27		132,830 31	287,594 58	183,673 55	103,921 03
Do.	1885	23	107,108		12,150,000 00	110,432 09	12,260,432 09	12,163,712 48	96,719 61
Pay of volunteers Mexican War	1871*	23	258,472,477		236 23		236 23	236 23	
Do.	1871†					30	30	30	
Pay of mounted riflemen under J. C. Fremont	1871*	23	258		374 99		374 99	374 99	
Traveling expenses of California and Nevada volunteers	1881*	23	258		431 30		431 30	431 30	
Traveling expenses of California and Nevada volunteers prior to July 1, 1882		23	473,477		271 87		271 87	271 87	
Traveling expenses of First Michigan Cavalry prior to July 1, 1882		23	258		556 04		556 04	556 04	
Draft and substitute fund	1871*	23	258,477		111 86		111 86	111 86	
Collection and payment of bounty, &c., to colored soldiers and sailors	1883			1,010 52			1,010 52	1,010 52	
Collection and payment of bounty, prize money, &c., to colored soldiers and sailors	1884			1,400 00		126 38	1,526 38		1,526 38
Do.	1885	23	222		2,250 00		2,250 00	1,600 00	650 00
Twenty per centum additional compensation prior to July 1, 1882		23	474,477		694 87		694 87	694 87	
Collecting, drilling, and organizing volunteers	1871*	23	258		334 96	3 38	338 34	334 96	3 38
† Preventing and suppressing Indian hostilities	1871*	23	477		19 06		19 06	19 06	
Artillery school at Fortress Monroe, Va.	1884					16	16		16
Do.	1885	23	222		5,000 00		5,000 00	5,000 00	
Pay, transportation, services and supplies of Oregon and Washington volunteers in.	1855	23	474,477						
Do.	1856				2,135 80		2,135 80	2,135 80	
Do.	1871*								
Pay of Military Academy	1883			26,245 20			26,245 20	300 00	25,945 20
Do.	1884			10,513 73			10,513 73	1,000 00	9,513 73
Do.	1885	23	6,7		228,218 50		228,218 50	202,000 00	26,218 50
Allowance for reduction of wages under eight-hour law prior to July 1, 1882		23	473		141 02		141 02	141 02	
Carried forward				766,025 37	12,400,317 55	301,003 46	13,467,346 38	12,795,864 80	432,932 17

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$766,025 37	\$12,400,317 55	\$301,003 46	\$13,467,346 38	\$12,795,864 80	\$432,932 17	\$238,549 41
Bounty to volunteers, their widows and le- gal heirs.....	1871*	23	220,458,472		167,953 25	894 94	168,848 19	167,953 25	894 94	
Bounty to Fifteenth and Sixteenth Missouri Cavalry Volunteers.....		21	283		8,000 00		8,000 00	8,000 00		
Transportation of officers and their baggage	1871*	23	474		13 92	63 82	77 74	13 92	63 82	
Extra pay to officers and men who served in the Mexican War.....		20	316		13,105 00	150 00	13,255 00	13,255 00		
Pay of two and three years volunteers.....	1871†				190 85	190 85	190 85	190 85		
Do.....	1871*	23	220,458,472	26,901 44	95,264 76	4,671 29	126,837 49	122,166 20	4,671 29	
Subsistence of the Army.....	1882*	23	474,477		5,646 29	2,866 36	8,512 65	5,625 29	2,866 36	21 00
Do.....	1882†					133 70	133 70	133 70		
Do.....	1883			99,654 24		1,942 38	101,596 62	14,747 04	86,849 58	
Do.....	1884†					1 56	1 56		1 56	
Do.....	1884			458,703 09		13,761 73	472,464 82	2,570 06		469,894 76
Do.....	1885	23	108		1,900,000 00	8,974 15	1,908,974 15	1,895,448 56		13,525 59
Regular supplies, Quartermaster's Depart- ment.....	1879			267 75			267 75			267 75
Do.....	1880			2,630 25			2,630 25	2,630 25		
Do.....	1881	23	258		5,681 84		5,681 84	5,681 84		
Do.....	1882*	23	474,477		2,176 75	2,346 18	4,522 93	1,928 23	2,394 70	200 00
Do.....	1882†					1,802 43	1,802 43	1,802 43		
Do.....	1882	23	243		432 00		432 00	432 00		
Do.....	1883			20,304 16		109 57	20,413 73	272 90	20,140 83	
Do.....	1884			142,653 02		84,672 06	227,325 08	149,440 37		77,884 71
Do.....	1885	23	109		2,900,000 00	101,366 57	3,001,366 57	2,997,518 72		3,847 85
Incidental expenses, Quartermaster's Depart- ment.....	1878			1,459 87			1,459 87			1,459 87
Do.....	1881*	23	258		13,023 99		13,023 99	12,986 89		37 10
Do.....	1882*	23	474,476		3,171 08	2,590 70	5,761 78	3,171 08	2,590 70	
Do.....	1882†					300 95	300 95	300 95		
Do.....	1883			27,935 47		412 76	28,348 23	2,860 64	25,487 59	
Do.....	1884	23	242	146 56	25,093 75	9,508 86	34,749 17	25,730 20		9,018 97
Do.....	1885	23	110,454		690,396 60	177 00	690,573 60	690,550 60		23 00
Barracks and quarters.....	1882†					8,912 09	8,912 09	8,912 09		
Do.....	1882*	23	243,474,477		3,480 14	1,730 18	5,210 32	3,180 14	1,730 18	300 00
Do.....	1883†					297 50	297 50	297 50		
Do.....	1883			3,734 51		1,226 08	4,960 59	3,137 40	1,823 19	
Do.....	1884			1,652 27		1,879 17	3,531 44	2,908 24		623 20

Do.	1885	23	110		700,000 00	50,030 13	750,030 13	749,846 49		183 64
Fifty per centum of arrears of Army transportation due certain land-grant railroads.	1881*	23	261		15,333 86		15,333 86	15,321 38		12 48
Do.	1882*	23	474		12,805 95		12,805 95	12,805 95		
Do.	1883			25,897 16			25,897 16	15,160 31	10,736 85	
Do.	1884			104,792 21		1 21	104,793 42	71,096 23		33,697 19
Do.	1885	23	110		125,000 00		125,000 00	33,697 84		91,302 16
Transportation of the Army and its supplies.	1882†					39,637 01	39,637 01	39,637 01		
Do.	1882*	23	454	356,470 71	2,800 00	14,140 28	373,410 99	6,767 75	366,643 24	
Do.	1883					163 00	163 00	163 00		
Do.	1883			95,776 91		9,527 63	105,304 54	6,599 15	98,705 39	
Do.	1884			89,554 25		141,136 03	230,690 28	117,331 36		113,358 92
Do.	1885	23	110		3,000,000 00	2,784 34	3,002,784 34	3,002,762 84		21 50
Transportation of the Army and its supplies, Pacific Railroads.	1882*	20	390		80,919 26		80,919 26	80,919 26		
Do.	1883	20	390		142,384 60		142,384 60	142,384 60		
Do.	1884	20	390		446,159 28	36 36	446,195 64	446,195 64		
Do.	1885	20	390		46,351 94		46,351 94	46,351 94		
Horses for cavalry and artillery.	1882	23	474,477		9,488 00	1,187 75	10,675 75	9,488 00	1,187 75	
Do.	1883			5,121 46		1,370 00	6,491 46		6,491 46	
Do.	1884			18,499 53		1,236 04	19,735 57	19,320 00		415 57
Do.	1885	23	111		200,000 00	6,428 76	206,428 76	205,766 36		662 40
Clothing, camp and garrison equipage.	1882†					1,930 40	1,930 40	1,930 40		
Do.	1882*	23	474,477		89 21	3,356 63	3,445 84	79 28	3,366 56	
Do.	1883			125 20		1,541 81	1,667 01	192 50	1,474 51	
Do.	1884			46,681 98		89,744 35	136,426 33	136,422 78		3 55
Do.	1885	23	111		1,400,000 00	74,162 30	1,474,162 30	1,474,134 78		27 52
National cemeteries.	1882*	23	474		1 50	152 24	153 74	1 50	152 24	
Do.	1883			1,052 38		120 33	1,172 71	122 10	1,050 61	
Do.	1884			11,922 02		1,389 80	13,311 82	13,227 65		84 17
Do.	1885	23	219		100,000 00		100,000 00	98,355 80		1,644 20
Pay of superintendents, National cemeteries.	1883			725 69			725 69		725 69	
Do.	1884			496 00		261 50		135 00		642 50
Do.	1885	23	219		60,440 00		60,440 00	60,219 33		220 67
Headstones for graves in private cemeteries.				37,964 00			37,964 00	29,705 72		8,258 28
Philadelphia National cemetery, Pa.		23	219,458		22,000 00		22,000 00	22,000 00		
Cypress Hill National cemetery near Brooklyn, N. Y.		23	219		15,600 00		15,600 00	15,600 00		
Carson City National cemetery, Nevada.		23	219		1,000 00		1,000 00	1,000 00		
Fort Gratiot National cemetery, Michigan.		23	219		3,000 00		3,000 00	15 00		2,985 00
Medical and Hospital Department.	1881*	23	258		359 43		359 43	359 43		
Do.	1882	23	243,473		1,015 66	17 25	1,032 91	563 66	17 25	452 00
Do.	1883			652 83		28 00	680 83	509 60	171 23	
Do.	1884			15,296 61		9,811 79	25,108 40	1,721 26		23,387 14
Do.	1885	23	111		225,000 00	14,994 18	239,994 18	236,787 35		3,206 83
Medical and surgical history.						8,497 35	8,497 35	8,497 35		
Medical Museum and library.	1884					133 88	133 88			
Do.	1885	23	112		15,000 00	6,670 99	21,670 99	21,652 24		18 75
Carried forward				2,363,096 94	24,858,505 61	1,032,497 68	28,254,100 23	26,084,692 86	1,073,169 60	1,096,237 68

*And prior years.

†And prior years transfer account.

‡Transfer account.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions, June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$2,363,096 94	\$24,858,505 61	\$1,032,497 68	\$28,254,100 23	\$26,084,692 86	\$1,073,169 69	\$1,096,237 68
Artificial limbs.....	1881*	23	258		4 00		4 00	4 00		
Do.....	1882*					50 00	50 00		50 00	
Do.....	1884			8,966 03		6,845 55	15,811 58	8,368 89		7,442 69
Do.....	1885	23	220		100,000 00	24,004 97	124,004 97	122,004 97		2,000 00
Trusses for disabled soldiers.....		R. S.	1,178		5,169 05	9,830 95	15,000 00	15,000 00		
Appliances for disabled soldiers.....	1883			1,673 75			1,673 75		1,673 75	
Do.....	1884			984 00		234 00	1,218 00	4 00		1,214 00
Do.....	1885	23	220		2,000 00	896 50	2,896 50	1,896 50		1,000 00
Rock Island Bridge, Rock Island, Ill.....	1882*	23	474		48 00		48 00	48 00		
Do.....	1885	23	215		9,250 00		9,250 00	9,250 00		
Rock Island Arsenal, Rock Island, Ill.....	1885	23	215		197,500 00		197,500 00	197,500 00		
Frankford Arsenal, Philadelphia, Pa.....	1885	23	215		4,700 00		4,700 00	4,700 00		
Springfield Arsenal, Springfield, Mass.....	1883			91 68			91 68		91 68	
Do.....	1885	23	215		15,000 00		15,000 00	15,000 00		
Benicia Arsenal, Benicia, Cal.....	1885	23	215		4,055 00		4,055 00	4,055 00		
San Antonio Arsenal, San Antonio, Tex.....	1885	23	215		13,150 00		13,150 00	13,150 00		
Construction and repair of hospitals.....	1882					71 41	71 41		71 41	
Do.....	1882†					1,270 76	1,270 76	1,270 76		
Do.....	1883			894 16		94 05	988 21		988 21	
Do.....	1883†					55 50	55 50	55 50		
Do.....	1884			7 52		563 61	571 13	94 05		477 08
Do.....	1885	23	111		100 000 00	4,409 68	104,409 68	104,409 68		
Testing machine.....	1883			3 89			3 89		3 89	
Do.....	1884					658 77	658 77			658 77
Do.....	1885	23	112		10,000 00		10,000 00	10,000 00		
Torpedoes for harbor defenses.....	1885	23	158		100,000 00		100,000 00	58,500 00		41,500 00
Machine guns.....	1884			20,000 00			20,000 00	20,000 00		
Do.....	1885	23	159		20,000 00		20,000 00	20,000 00		
Ordnance service.....	1883			1,884 94			1,884 94		1,884 94	
Do.....	1884			8,320 08		1,032 32	9 352 40	1,142 25		8,210 15
Do.....	1885	23	112		100,000 00		100,000 00	100,000 00		
Ordnance, ordnance stores and supplies.....	1883			178 27			178 27		178 27	
Do.....	1884					511 88	511 88			511 88
Do.....	1885	23	112		400,000 00		400,000 00	400,000 00		
Powder and projectiles, proceeds of sales.....	21		468	3,119 67	76 00		3,195 67	3,143 11		52 56
Ordnance material, proceeds of sales.....	18		388	467,289 22	119,014 81	4,408 32	590,712 35	78,366 33		512,346 02
Manufacture or purchase of magazine guns.....				13,750 00			13,750 00	12,495 00		1,255 00
Board of fortifications or other defenses.....	23		434		40,000 00		40,000 00	5,000 00		35,000 00
Manufacture of arms at National Armories.....	1885	23	112		400,000 00		400,000 00	400,000 00		

Arming and equipping the militia		R. S.	1661	203,116 40	200,000 00	44,381 93	447,498 33	181,138 63	266,359 70
Repairs of arsenals	1883			26			26		
Do	1885	23	215		30,000 00		30,000 00	30,000 00	
Powder depot, Dover, N. J.		23	215		40,000 00		40,000 00	40,000 00	
Proving ground, Sandy Hook, N. J.	1885	23	215		5,000 00		5,000 00	5,000 00	
Armament of fortifications	1883			131 17			131 17		131 17
Do	1884			162,894 27		5,324 00	168,218 27	79,803 40	88,414 87
Do	1885	23	159		400,000 00		400,000 00	233,811 00	166,189 00
Current and ordinary expenses, United States Military Academy	1885	23	7,9		53,945 00		53,945 00	53,945 00	
Do	1885	23	299		1,000 00		1,000 00	1,000 00	
Do	1886								
Miscellaneous items and incidental expenses, United States Military Academy	1883			113 71			113 71		113 71
Do	1884					219 88	219 88		219 88
Do	1885	23	9		15,520 00		15,520 00	15,520 00	
Buildings and grounds, United States Military Academy	1883			5 76			5 76		5 76
Do	1884					3 05	3 05		3 05
Do	1885	23	9		15,870 00		15,870 00	15,870 00	
Do	1885	23	299		1,300 00		1,300 00	1,300 00	
Do	1886								
Fort Scammel, Maine				181 30			181 30		181 30
Fort Lazaretto Point, Maryland				13,000 00			13,000 00	13,000 00	
Fort St. 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 Pulaski, Savannah River, Georgia				34 43			34 43		34 43
Fort Marion, Florida		23	159		5,000 00		5,000 00	3,700 00	1,300 00
Ringgold Barracks				9 00			9 00		9 00
Preservation and repair of fortifications	1882*	23	474		210 00		210 00		
Do	1883			10,914 00			10,914 00		10,914 00
Do	1884			6,303 69		646 76	6,950 45		6,950 45
Do	1885	23	158		175,000 00		175,000 00	173,500 00	1,500 00
Do	1885	23	112		5,200 00		5,200 00	5,200 00	
Engineer depot at Willets Point, New York									
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				2,800 00			2,800 00		2,800 00
Portland, Me		23	133		30,000 00		30,000 00	23,800 00	6,200 00
Rockland, Me		23	133		40,000 00		40,000 00	24,500 00	15,500 00
Bangor and Penobscot River, Maine		23	133		20,000 00		20,000 00	700 00	19,300 00
Breakwater at mouth of Saco River, Maine		23	133		15,000 00		15,000 00	7,800 00	7,200 00
Portsmouth, N. H.		23	133	5,000 00	20,000 00		25,000 00	10,800 00	14,200 00
Burlington, Vt.		23	133		50,000 00		50,000 00	42,000 00	8,000 00
Lynn, Mass.				55,000 00			55,000 00	50,000 00	5,000 00
Boston, Mass.		23	133	25,383 30	5,000 00		30,383 30	20,000 00	10,383 30
Hyannis, Mass.				260 82			260 82	260 82	
Carried forward				3,420,417 59	27,626,517 47	1,138,011 57	32,184,946 63	28,710,009 75	1,112,285 74

*And prior years.

†And prior years transfer account.

‡Transfer account.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations, July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balance of appropriations, June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$3,420,417 59	\$27,626,517 47	\$1,138,011 57	\$32,184,946 63	\$28,710,009 75	\$1,112,285 74	\$2,362,651 14
Improving harbor at—										
Nantucket, Mass.....	23	133		5,000 00	10,000 00		15,000 00	5,500 00		9,500 00
Newburyport, Mass.....	23	133			40,000 00		40,000 00	25,000 00		15,000 00
Scituate, Mass.....	23	133			10,000 00		10,000 00	10,000 00		
Plymouth, Mass.....	23	133			10,000 00		10,000 00	10,000 00		
Provincetown, Mass.....	23	133			2,000 00		2,000 00	2,000 00		
Improving harbor at Wareham, Mass.....	23	133			10,000 00		10,000 00	6,000 00		4,000 00
Improving harbor of refuge at Wood's Holl, Mass.....	23	133			25,000 00		25,000 00	25,000 00		
Improving harbor of refuge at Sandy Bay, Cape Ann, Massachusetts.....	23	133			100,000 00		100,000 00	8,000 00		92,000 00
Improving harbor at—										
Block Island, R. I.....	23	133			15,000 00		15,000 00	8,000 00		7,000 00
Newport, R. I.....	23	133			20,000 00		20,000 00	16,000 00		4,000 00
Bridgeport, Conn.....	23	133			5,000 00		5,000 00	5,000 00		
Breakwater at New Haven, Conn.....	23	133			40,000 00		40,000 00	40,000 00		
Improving harbor at—										
New Haven, Conn.....	23	133			10,000 00		10,000 00	5,000 00		5,000 00
New London, Conn.....	23	133			2,000 00		2,000 00	2,000 00		
Norwalk, Conn.....	23	134			5,000 00		5,000 00	5,000 00		
Stonington, Conn.....	23	134			10,000 00		10,000 00	10,000 00		
Black Rock, Conn.....	23	134			20,000 00		20,000 00	15,000 00		5,000 00
Buffalo, N. Y.....	23	134		60,000 00	100,000 00		160,000 00	103,000 00		57,000 00
Buttermilk Channel, New York.....	23	134			10,000 00		10,000 00	10,000 00		
Canarsie Bay, New York.....	23	134			5,000 00		5,000 00	5,000 00		
Sheepshead Bay, New York.....	23	134			5,000 00		5,000 00	5,000 00		
Charlotte, N. Y.....	23	134		2,600 00	20,000 00		22,000 00	18,000 00		4,000 00
Dunkirk, N. Y.....	23	134			10,000 00		10,000 00	9,000 00		1,000 00
Flushing Bay, New York.....	23	134			10,000 00		10,000 00	10,000 00		
Gowanus Bay, New York.....	23	134			5,000 00		5,000 00	5,000 00		
Great Sodus Bay, New York.....	23	134		3,000 00	10,000 00		13,000 00	12,000 00		1,000 00
Little Sodus Bay, New York.....	23	134		3,000 00	10,000 00		13,000 00	12,000 00		1,000 00
Greenport, N. Y.....	23	134			10,000 00		10,000 00	10,000 00		
Oak Orchard, N. Y.....	23	134		3,000 00	5,000 00		8,000 00	8,000 00		
Ogdensburg, N. Y.....	23	134			15,000 00		15,000 00	10,000 00		5,000 00
Oswego, N. Y.....	23	134		19,841 60	80,000 00		99,841 60	99,841 60		
Rondout, N. Y.....	23	134			1,000 00		1,000 00	1,000 00		
Breakwater Rouse's Point, Lake Cham- plain, N. Y.....	23	134			35,000 00		35,000 00	1,350 00		33,650 00

Saugerties, N. Y.	23	134		5,000 00	5,000 00	500 00	4,500 00
Port Chester, N. Y.			15,350 00		15,350 00	15,350 00	
Echo Harbor, New Rochelle, N. Y.			3,000 00		3,000 00		3,000 00
New Rochelle, N. Y.			15,000 00		15,000 00		15,000 00
Improving channel between Staten Island and New Jersey	23	134		10,000 00	10,000 00	10,000 00	
Improving harbor at—							
Raritan Bay, New Jersey	23	134		20,000 00	20,000 00	20,000 00	
Erie, Pa.	23	134	11,500 00	50,000 00	61,500 00	4,000 00	57,500 00
Improving ice harbor at—							
Marcus Hook, Pennsylvania			20,000 00		20,000 00	15,000 00	5,000 00
New Castle, Del.	23	134		2,000 00	2,000 00	2,000 00	
Improving harbor at—							
Delaware Breakwater, Delaware	23	134		75,000 00	75,000 00	20,000 00	55,000 00
Wilmington, Del.	23	134	1,000 00	25,000 00	26,000 00	11,000 00	15,000 00
Improving ice harbor at Reedy Island Del.			17,500 00		17,500 00		17,500 00
Improving harbor at—							
Entrance of St. Jerome's Creek, Maryland	23	138		15,000 00	15,000 00	13,000 00	2,000 00
Baltimore, Md.	23	134	55,000 00	250,000 00	305,000 00	305,000 00	
Annapolis, Md.			9,205 98		9,205 98		9,205 98
Breton Bay, Maryland	23	134		3,000 00	3,000 00	3,000 00	
Washington and Georgetown, D. C.			22,226 73		22,226 73	8,000 00	14,226 73
Norfolk, Va.	23	134		75,000 00	75,000 00	28,000 00	47,000 00
Beaufort, N. C.	23	139	15,000 00	20,000 00	35,000 00	28,100 00	6,900 00
Charleston, S. C.	23	135		250,000 00	250,000 00	146,000 00	104,000 00
Georgetown, S. C.	23	135	7,000 00	5,000 00	12,000 00	7,900 00	4,100 00
Brunswick, Ga.	23	135		10,000 00	10,000 00	10,000 00	
Savannah, Ga.	23	135		200,000 00	200,000 00	146,000 00	54,000 00
Cumberland Sound, Georgia and Florida.	23	135		75,000 00	75,000 00	75,000 00	
Improving Apalachicola Bay, Florida.	23	135		10,000 00	10,000 00	10,000 00	
Improving harbor at—							
Pensacola, Fla.	23	135		55,000 00	55,000 00	35,000 00	20,000 00
Cedar Keys, Fla.	23	135		5,000 00	5,000 00	5,000 00	
Tampa Bay, Florida	23	135		20,000 00	20,000 00	10,000 00	10,000 00
Improving harbor and river at Mobile, Ala.	23	135		200,000 00	200,000 00	135,000 00	65,000 00
Improving Aransas Pass and Bay, Texas	23	135		100,000 00	100,000 00	100,000 00	
Improving harbor at—							
Brazos Santiago, Tex.	23	135		25,000 00	25,000 00	25,000 00	
Paso Caballo, Texas	23	135		50,000 00	50,000 00	45,000 00	5,000 00
Improving Sabine Pass, Texas	23	135		200,000 00	200,000 00	150,002 10	49,997 90
Improving harbor at—							
New Orleans, La.			76,836 25		4,392 48	81,228 73	
Ashtabula, Ohio	23	135		22,500 00	22,500 00	12,500 00	10,000 00
Black River, Ohio	23	135		10,000 00	10,000 00	10,000 00	
Cleveland, Ohio	23	135	12,997 00	100,000 00	112,997 00	13,000 00	99,997 00
Improving harbor of refuge near Cincinnati, Ohio	23	135	15,600 00	17,000 00	32,600 00	11,500 00	21,100 00
Improving harbor at Fairport, Ohio	23	135	300 00	10,000 00	10,300 00	9,500 00	800 00
Improving ice harbor at mouth of Muskingum River, Ohio	23	135	5,000 00	50,000 00	55,000 00	55,000 00	
Carried forward			3,818,775 15	30,256,017 47	1,142,404 05	35,217,196 67	30,802,282 18
							1,112,285 74
							3,302,628 75

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$3,818,775 15	\$30,256,017 47	\$1,142,404 05	\$35,217,196 67	\$30,802,282 18	\$1,112,285 74	\$3,302,628 75
Improving harbor at—										
Huron, Ohio.....		23	135		7,500 00		7,500 00	7,500 00		
Sandusky, Ohio.....		23	135	500 00	20,000 00		20,500 00	10,500 00		10,000 00
Toledo, Ohio.....		23	136	7,000 00	45,000 00		52,000 00	27,000 00		25,000 00
Michigan City, Ind.....		23	136		50,000 00		50,000 00	35,000 00		15,000 00
Rock Island, Ill.....				6,000 00			6,000 00	6,000 00		
Calumet, Ill.....		23	136		20,000 00		20,000 00	20,000 00		
Chicago, Ill.....		23	136		100,000 00	77 76	100,077 76	100,000 00		77 76
Waukegan, Ill.....		23	136		20,000 00		20,000 00	18,000 00		2,000 00
Au Sable, Mich.....				4,900 55			4,900 55	1,000 00		3,900 55
Improving ice harbor of refuge, Belle River, Mich.....		23	136		2,000 00		2,000 00	2,000 00		
Improving harbor at—										
Black Lake, Mich.....		23	136		15,000 00		15,000 00	13,000 00		2,000 00
Charlevoix and entrance to Pine Lake, Michigan.....		23	136		10,000 00		10,000 00	8,000 00		2,000 00
Pontwater, Mich.....		23	136		15,000 00		15,000 00	12,000 00		3,000 00
Cheboygan, Mich.....		23	136		5,000 00		5,000 00	1,000 00		4,000 00
Frankfort, Mich.....		23	136		5,000 00		5,000 00	3,000 00		2,000 00
Grand Haven, Mich.....		23	136		50,000 00		50,000 00	35,000 00		15,000 00
Improving harbor of refuge, Lake Huron, Michigan.....		23	136		75,000 00		75,000 00	75,000 00		
Improving harbor at—										
Ludington, Mich.....		23	136		10,000 00		10,000 00	7,000 00		3,000 00
Manistee, Mich.....		23	136		10,000 00		10,000 00	6,000 00		4,000 00
Muskegon, Mich.....		23	136		20,000 00		20,000 00	15,000 00		5,000 00
Improving harbor of refuge, Grand Marais, Mich.....		23	136	4,000 00	35,000 00		39,000 00	24,000 00		15,000 00
Improving harbor at—										
Ontonagon, Mich.....		23	136		15,000 00		15,000 00	15,000 00		
Saint Joseph, Mich.....		23	136	5,000 00	15,000 00		20,000 00	5,000 00		15,000 00
Marquette, Mich.....		23	136	6,000 00	5,000 00		11,000 00			11,000 00
Saugatuck, Mich.....		23	136		4,000 00		4,000 00	2,000 00		2,000 00
South Haven, Mich.....		23	136		7,500 00		7,500 00	1,500 00		6,000 00
Improving harbor at White River, Michigan.....		23	136		10,000 00		10,000 00	7,000 00		3,000 00
Improving harbor of refuge at Portage Lake, Michigan.....		23	136							
Thunder Bay, Michigan.....				2,144 78			2,144 78			2,144 78

Manistique, Mich.			2,000 00		2,000 00		2,000 00		2,000 00
Improving Eagle Harbor, Michigan.			3,500 00		3,500 00		1,500 00		2,000 00
Improving harbor at—									2,000 00
Abnapee, Wis.	23	136		15,000 00	15,000 00	15,000 00			
Green Bay, Wis.	23	136		10,000 00	10,000 00	5,000 00			5,000 00
Kenosha, Wis.	23	137		5,000 00	5,000 00	4,000 00			1,000 00
Kewaunee, Wis.	23	137		18,000 00	18,000 00	8,000 00			10,000 00
Manitowoc, Wis.	23	137		15,000 00	15,000 00	15,000 00			
Menomonee, Wis.	23	137		10,000 00	10,000 00	8,000 00			2,000 00
Improving harbor of refuge at Milwaukee Bay, Wisconsin.	23	137		85,000 00	85,000 00	71,000 00			14,000 00
Improving harbor at—									
Oconto, Wis.	23	137		15,000 00	15,000 00	10,000 00			5,000 00
Pensaukee, Wis.	23	137		5,000 00	5,000 00				5,000 00
Port Washington, Wis.	23	137		10,000 00	10,000 00	10,000 00			
Racine, Wis.	23	137		7,000 00	7,000 00	4,000 00			3,000 00
Dredging Superior Bay, Wisconsin.	23	137		45,000 00	45,000 00	38,000 00			7,000 00
Improving harbor at—									
Sheboygan, Wis.	23	137		28,000 00	28,000 00	15,000 00			13,000 00
Improving harbor of refuge at entrance of Sturgeon's Bay Canal, Wisconsin.	23	137		10,000 00	10,000 00	7,000 00			3,000 00
Improving harbor at—									
Two Rivers, Wis.	23	137		8,000 00	8,000 00	6,000 00			2,000 00
Milwaukee, Wis.			10,000 00		10,000 00	1,000 00			9,000 00
Improving harbor of refuge at Lake Pepin, Wisconsin and Minnesota.	23	137	20,000 00	15,000 00	35,000 00	7,000 00			28,000 00
Improving harbor at—									
Duluth, Minn.	23	137		45,000 00	45,000 00	35,000 00			10,000 00
Grand Marais, Minn.	23	137		10,000 00	10,000 00	8,000 00			2,000 00
Completing ice-harbor at Dubuque, Iowa.	23	137		20,000 00	20,000 00	12,000 00			8,000 00
Improving harbor at—									
San Francisco, Cal.			3,828 57		3,828 57				3,828 57
Humboldt, Cal.	23	137		62,500 00	62,500 00	5,000 00			57,500 00
Oakland, Cal.	23	137	37,000 00	139,600 00	176,600 00	99,600 00			77,000 00
Wilmington, Cal.	23	137		50,000 00	50,000 00	20,000 00			30,000 00
Redwood, Cal.	23	137		3,000 00	3,000 00				3,000 00
Yaquina Bay, Oregon.	23	137		50,000 00	50,000 00	49,000 00			1,000 00
Improving entrance to Coos Bay and Harbor, Oregon.	23	137		30,000 00	30,000 00	30,000 00			
Improving Lubec Channel, Maine.	23	137	7,000 00	10,000 00	17,000 00				
Improving Mooseabec Bar, Maine.	23	137		10,000 00	10,000 00	700 00			9,300 00
Improving Cochecho River, New Hampshire.	23	137		28,000 00	28,000 00	18,500 00			9,500 00
Improving Merrimac River, Massachusetts.	23	137		3,500 00	3,500 00				
Improving Taunton River, Massachusetts.	23	137		26,500 00	26,500 00	7,000 00			19,500 00
Improving Otter Creek, Vermont.			2,000 00		2,000 00	2,000 00			
Improving Providence River and Narragansett Bay, Rhode Island.	23	137		85,000 00	85,000 00	85,000 00			
Improving Pawtucket River, Rhode Island.	23	138	440 78	50,000 00	50,440 78	1,940 78			48,500 00

Carried forward

Payment to Hartford and New York Transportation Company for improving Connecticut River. Transferred to Treasury ledger, \$6,479.32.

REGISTER.

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STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$3,940,089 83	\$31,763,617 47	\$1,142,481 81	\$36,846,189 11	\$31,886,022 96	\$1,112,285 74	\$3,847,880 41
Improving Housatonic River, Connecticut	23	138			2,500 00		2,500 00			2,500 00
Improving Thames River, Connecticut	23	138			25,000 00		25,000 00	15,000 00		10,000 00
Improving Connecticut River, Connecticut	23	138		16,254 18	35,000 00		51,254 18	36,881 46		14,372 72
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	23	138		8,000 00	360,000 00		368,000 00	128,000 00		240,000 00
Deepening Godney's Channel, Sandy Hook Bar, New York	23	138			200,000 00		200,000 00	17,500 00		182,500 00
Improving Grass River, Massena, N. Y.				2,500 00			2,500 00			2,500 00
Improving Hudson River, New York	23	138		8,000 00	30,000 00		38,000 00	8,000 00		30,000 00
Improving Newton Bay and Creek, New York	23	138			20,000 00		20,000 00	15,000 00		5,000 00
Improving Niagara River, New York				500 00			500 00	500 00		400,000 00
Improving Harlem River, New York				400,000 00			400,000 00			14,000 00
Improving Maurice River, New Jersey	23	138		3,000 00	17,000 00		20,000 00	6,000 00		1,000 00
Improving Manasquan River, New Jersey				1,000 00			1,000 00			3,000 00
Improving Mantau Creek, New Jersey				3,000 00			3,000 00			
Improving Passaic River, New Jersey	23	138			28,000 00		28,000 00	28,000 00		5,000 00
Improving Raritan River, New Jersey	23	138			35,000 00		35,000 00	30,000 00		1,490 66
Improving Salem River, New Jersey				1,490 66			1,490 66			2,242 77
Improving Raccoon River, New Jersey				2,242 77			2,242 77			4,549 69
Improving Woodbury Creek, New Jersey				4,549 69			4,549 69			
Improving Allegheny River, Pennsylvania	23	138			35,000 00		35,000 00	35,000 00		10,000 00
Improving Schuylkill River, Pennsylvania	23	138		2,612 87	25,000 00		27,612 87	17,912 87		821 58
Improving Delaware River near Cherry Isl- and Flats, Pennsylvania and Delaware				1,821 58			1,821 58	1,000 00		116 72
Improving Frankfort Creek, Pennsylvania				616 72			616 72	500 00		153,000 00
Improving Delaware River, Pennsylvania and New Jersey	23	138			200,000 00		200,000 00	48,000 00		13,202 58
Improving Broadkill River, Delaware				13,977 58			13,977 58	775 00		12,882 10
Improving Saint Jones River, New Jersey	23	140		4,882 10	10,000 00		14,882 10	2,000 00		2,708 54
Improving Chester River, Maryland				2,500 00		458 54	2,958 54	250 00		
Improving Choptank River, Maryland	23	138			5,000 00		5,000 00	5,000 00		
Improving Susquehanna River near Havre de Grace, Maryland	23	188			20,000 00		20,000 00	9,000 00		11,000 00
Improving Corsica Creek, Maryland	23	138			5,000 00		5,000 00	5,000 00		
Improving Wicomico River, Maryland	23	138			10,000 00		10,000 00	10,000 00		

Improving water-passage between Deal's Island and the mainland, Maryland			4,500 00			4,500 00			4,500 00
Improving Potomac River at Washington, D. C.	23	138	32,000 00	500,000 00	532,000 00	200,792 87			331,207 13
Improving Appomattox River, Virginia	23	138		25,000 00	25,000 00	20,000 00			5,000 00
Improving James River, Virginia	23	138	15,000 00	75,000 00	90,000 00	72,863 44			17,136 56
Improving Mattaponi River, Virginia	23	138		2,500 00	2,500 00	500 00			2,000 00
Improving Rappahannock River, Virginia	23	139		20,000 00	20,000 00	12,000 00			8,000 00
Improving York River, Virginia	33	139		20,000 00	20,000 00	13,000 00			7,000 00
Improving Dan River, Virginia and North Carolina	23	139		5,000 00	5,000 00	5,000 00			
Improving Staunton River, Virginia	25	139		5,000 00	5,000 00	5,000 00			
Improving Pamunkey River, Virginia			2,000 00		2,000 00	500 00			1,500 00
Improving North Landing River, Virginia and North Carolina			5,500 00		5,500 00	4,000 00			1,500 00
Improving New River, Virginia and West Virginia			3,000 00		3,000 00				3,000 00
Improving Monongahela River, West Virginia	23	139	4,000 00	45,000 00	49,000 00	45,500 00			3,500 00
Improving Shenandoah River, West Virginia			16,812 20		16,812 20	1,000 00			15,812 20
Improving Guyandotte River, West Virginia	23	139		2,000 00	2,000 00	2,000 00			
Improving Great Kanawha River, West Virginia	23	139	110,000 00	200,000 00	310,000 00	147,500 00			162,500 00
Improving Little Kanawha River, West Virginia			33,131 39		33,131 39	23,131 39			10,000 00
Improving Big Sandy River, West Virginia and Kentucky	23	139		50,000 00	50,000 00	42,500 00			7,500 00
Improving Buckhannon River, West Virginia	23	139		1,500 00	1,500 00	1,500 00			
Improving Cape Fear River from ocean to Wilmington, N. C.			15,000 00		15,000 00	15,000 00			
Improving Cape Fear River from Wilmington to Fayetteville, N. C.			16,500 00		16,500 00	11,400 00			5,100 00
Improving Cape Fear River, North Carolina	23	139		205,000 00	205,000 00	145,751 30			59,248 70
Improving Edenton Bay, North Carolina	23	139		10,000 00	10,000 00	10,000 00			
Improving Trent River, North Carolina	23	139		10,000 00	10,000 00	10,000 00			
Improving Contentnea Creek, North Carolina	23	139		5,000 00	5,000 00	5,000 00			
Improving Currituck Sound and North River Bar, North Carolina	23	139		5,000 00	5,000 00	5,000 00			
Improving Neuse River, North Carolina	23	139	9,000 00	20,000 00	29,000 00	15,800 00			13,200 00
Improving New River, North Carolina	23	139	5,000 00	5,000 00	10,000 00	600 00			9,400 00
Improving Pamlico and Tar Rivers, North Carolina	23	139		5,000 00	5,000 00	2,500 00			2,500 00
Improving Roanoke River, North Carolina	23	139		3,000 00	3,000 00				3,000 00
Improving Scuppernon River, North Carolina	23	139		2,000 00	2,000 00	2,000 00			
Improving Yadkin River, North Carolina			22,500 00		22,500 00	8,500 00			14,000 00
Improving Ashley River, South Carolina	23	139		2,000 00	2,000 00				2,000 00
Improving Edisto River, South Carolina	23	139		5,000 00	5,000 00	5,000 00			
Improving Great Pedee River, South Carolina	23	139		8,000 00	8,000 00	8,000 00			
Carried forward			4,721,281 57	34,062,117 47	1,142,940 35	39,926,339 39	33,146,681 29	1,112,285 74	5,667,372 36

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropia- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of ap- propriations June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$4, 721, 281 57	\$34, 062, 117 47	\$1, 142, 940 35	\$39, 926, 339 39	\$33, 146, 681 29	\$1, 112, 285 74	\$5, 667, 372 36
Improving Salkehatchie River, South Caro- lina.....	23	139			3, 000 00		3, 000 00	3, 000 00		
Improving Waccamaw River, South Carolina.....	23	140			6, 000 00		6, 000 00	6, 000 00		
Improving Wappoo Cut, South Carolina.....	23	140			3, 000 00		3, 000 00			3, 000 00
Improving Wateree River, South Carolina.....	23	140			5, 000 00		5, 000 00	5, 000 00		
Improving Santee River, South Carolina.....	23	140		15, 000 00	15, 000 00		30, 000 00	15, 600 00		14, 400 00
Improving Altamaha River, Georgia.....	23	140			15, 000 00		15, 000 00	15, 000 00		
Improving Chattahoochee River, Georgia and Alabama.....	23	140			35, 000 00		35, 000 00	10, 000 00		25, 000 00
Improving Coosa River, Georgia and Ala- bama.....	23	140		27, 000 00	50, 000 00		77, 000 00	69, 000 00		17, 000 00
Improving Flint River, Georgia.....	23	140			20, 000 00		20, 000 00	15, 000 00		5, 000 00
Improving Ocmulgee River, Georgia.....	23	140			3, 000 00		3, 000 00	3, 000 00		
Improving Oconee River, Georgia.....	23	140			3, 000 00		3, 000 00	3, 000 00		
Improving Romerly Marsh, Georgia.....	23	140			10, 000 00		10, 000 00	10, 000 00		
Improving Savannah River, Georgia.....	23	140			15, 000 00		15, 000 00	15, 000 00		
Improving Etowah River, Georgia.....				(*)						
Improving Saint Augustine Creek, Georgia.....				3, 417 66			3, 417 66			3, 417 66
Improving Oostenaula and Coosawatee Rivers, Georgia.....				1, 000 00			1, 000 00			1, 000 00
Improving Appalachicola River, Florida.....	23	140			1, 000 00		1, 000 00			1, 000 00
Improving Caloosahatchie River, Florida.....	23	140			5, 000 00		5, 000 00	5, 000 00		
Improving Choctawhatchie River, Florida and Alabama.....	23	140			15, 000 00		15, 000 00	10, 000 00		5, 000 00
Improving Escambia and Conecuh Rivers, Florida and Alabama.....	23	140			15, 000 00		15, 000 00	10, 000 00		5, 000 00
Improving Saint John's River, Florida.....	23	140			155, 000 00		155, 000 00	122, 000 00		33, 000 00
Improving Suwanee River, Florida.....	23	140			5, 000 00		5, 000 00	5, 000 00		
Improving Volusia Bar, Florida.....	23	140			2, 000 00		2, 000 00	2, 000 00		
Improving Withlacoochee River, Florida.....	23	140			3, 000 00		3, 000 00	3, 000 00		
Improving inside passage between Fernan- dina and Saint John's, Florida.....				4, 000 00			4, 000 00			4, 000 00
Improving Alabama River, Alabama.....	23	140			10, 000 00		10, 000 00	10, 000 00		
Improving Cahawba River, Alabama.....	23	140			10, 000 00		10, 000 00	10, 000 00		
Improving Tallapoosa River, Alabama.....	23	140			10, 000 00		10, 000 00	5, 000 00		5, 000 00
Improving Warrior and Tombigbee Rivers, Alabama and Mississippi.....	23	140			37, 000 00		37, 000 00	37, 000 00		
Improving Black Warrior River, Alabama.....	23	141			50, 000 00		50, 000 00	3, 000 00		47, 000 00
Improving Big Sunflower River, Mississippi.....	23	141			5, 000 00		5, 000 00	5, 000 00		

Improving Noxubee River, Mississippi	23	141		7,500 00		7,500 00	7,500 00		
Improving Pascagoula River, Mississippi	23	141		3,000 00		3,000 00	3,000 00		
Improving Pearl River, Mississippi	23	141	6,500 00	12,560 00		19,000 00	14,000 00		5,000 00
Improving Pearl River below Jackson, Miss			3,000 00			3,000 00	3,000 00		
Improving roadstead into back bay of Biloxi			4,988 55			4,988 55			4,988 55
Improving Tallahatchie River, Mississippi	23	141		3,000 00		3,000 00	3,000 00		
Improving Tchula Lake, Mississippi	23	141		1,500 00		1,500 00	1,500 00		
Improving Steele's Bayou, Mississippi	23	141		2,500 00		2,500 00	2,500 00		
Improving Big Black River, Mississippi	23	141		5,000 00		5,000 00	5,000 00		
Improving Horn Island Pass, Mississippi	23	141		5,000 00		5,000 00			5,000 00
Improving Yallahusba River, Mississippi	23	141		2,000 00		2,000 00	2,000 00		
Improving Yazoo River, Mississippi	23	141		10,000 00		10,000 00	10,000 00		
Improving Bayou Black, Louisiana	23	141	3,000 00	5,000 00		8,000 00	8,000 00		
Improving Bayou Beuf, Louisiana	23	141		5,000 00		5,000 00	5,000 00		
Improving Bayou Bartholomew, Louisiana and Arkansas	23	141		5,000 00		5,000 00	5,000 00		
Improving Bayou Courtableau, Louisiana	23	141	2,000 00	4,000 00		6,000 00	6,000 00		
Improving Bayou Teche, Louisiana	23	141	14,200 00	6,500 00		20,700 00	6,500 00		14,200 00
Improving Bayou D'Arbonne, Louisiana	23	141		5,000 00		5,000 00	5,000 00		
Survey of Bayou Pierre, Louisiana	23	141		8,600 00		8,600 00	8,600 00		
Improving Loggy Bayou, Lake Bistman, and the Dorchest, Louisiana	23	141		5,000 00		5,000 00	5,000 00		
Improving Cane River, Louisiana	23	141		2,500 00		2,500 00	2,500 00		
Improving Bayou La Fourche, Louisiana	23	141		5,000 00		5,000 00	5,000 00		
Improving Calcasieu River, Louisiana	23	141	9,500 00	6,500 00		16,000 00			16,000 00
Improving Red River, Louisiana and Arkansas	23	141		75,000 00		75,000 00	63,090 00		12,000 00
Improving mouth of Red River, Louisiana			13,071 26			13,071 26	13,071 26		
Improving Calcasieu Pass, Louisiana			2,800 00			2,800 00			2,800 00
Improving Tangipahoa River, Louisiana	23	141		2,000 00	4,388 04	6,388 04	6,388 04		
Improving Tensas River, Louisiana	23	142		4,000 00		4,000 00	4,000 00		
Improving Vermillion River, Louisiana					4 44	4 44	4 44		
Connecting Bayou Teche with Grand Lake, Clarenton, La			22,200 00			22,200 00	500 00		21,700 00
Improving mouth of Brazos River, Texas	23	142		10,000 00		10,000 00	10,000 00		
Improving Buffalo Bayou, Texas	23	142		25,000 00		25,000 00	25,000 00		
Improving Neches River, Texas	23	135	5,000 00	7,000 00		12,000 00	357 63		11,642 37
Improving ship-channel in Galveston Bay, Texas			144,500 00			144,500 00			144,500 00
Protection of river bank at Fort Brown, Texas			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			4,000 00			4,000 00	4,000 00		
Improving Arkansas River, Arkansas	23	142		55,500 00		55,500 00	55,500 00		
Survey of Arkansas River, Arkansas	23	142		19,000 00		19,000 00	19,000 00		
Carried forward			5,024,459 04	34,875,717 47	1,147,332 83	41,047,509 34	33,856,202 66	1,112,285 74	6,079,020 94

* \$8,700 transferred to Coosa River.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations, June 30, 1885.
		Vol.	Page or section.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$5,024,459 04	\$34,875,717 47	\$1,147,332 83	\$41,047,509 34	\$33,856,202 66	\$1,112,285 74	\$6,079,020 94
Improving Black River, Arkansas and Missouri	23	142			20,000 00		20,000 00	20,000 00		
Improving Ouachita River, Arkansas and Louisiana	23	142			15,000 00		15,000 00	15,000 00		
Improving Saline River, Arkansas	23	142			5,000 00	55	5,000 55	5,000 00		55
Improving White River, Arkansas	23	142			35,000 00		35,000 00	17,000 00		18,000 00
Improving Saint Francis River, Arkansas	23	142			12,000 00		12,000 00	10,500 00		1,500 00
Removing obstructions in Arkansas River, Arkansas and Kansas	23	142			41,000 00		41,000 00	38,000 00		3,000 00
Improving White River between Buffalo Shoals and Jacksonport, Ark				2,000 00			2,000 00	2,000 00		
Improving L'Angeuille River, Arkansas				1,500 00			1,500 00			1,500 00
Improving Big Hatchie River, Tennessee	23	142			2,500 00		2,500 00	2,500 00		
Improving Cauey Fork River, Tennessee	23	142			3,000 00		3,000 00	3,000 00		
Improving Clinch River, Tennessee	23	142			5,000 00		5,000 00	5,000 00		
Improving Cumberland River below Nashville, Tenn.	23	142			7,500 00		7,500 00	7,500 00		
Improving Cumberland River above Nashville Tenn.	23	142			50,000 00		50,000 00	25,000 00		25,000 00
Improving French Broad River, Tennessee	23	142			3,500 00		3,500 00	3,500 00		
Improving Hiawasse River, Tennessee	23	142			2,500 00		2,500 00			2,500 00
Improving South Fork Deer River, Tennessee	23	142			2,000 00		2,000 00	2,000 00		
Improving Tennessee River above Chattanooga, Tenn.	23	142			3,000 00		3,000 00	3,000 00		
Improving Tennessee River below Chattanooga, Tenn.	23	142			350,000 00		350,000 00	240,000 00		110,000 00
Improving South Fork of Cumberland River, Kentucky	23	142		998 98	4,000 00		4,998 98	4,998 98		
Improving Big Sandy River, Kentucky				72,012 21			72,012 21	67,012 21		5,000 00
Improving Kentucky River, Kentucky	23	142		72,085 70	250,000 00		322,085 70	72,085 70		250,000 00
Improving Cumberland River above mouth of Jelico, Kentucky				5,000 00			5,000 00			5,000 00
Improving Tradewater River, Kentucky	23	142			2,000 00		2,000 00	2,000 00		
Improving Falls of Ohio River, Louisville, Ky	23	142			300,000 00		300,000 00	16,000 00		284,000 00
Improving Ohio River, Ohio	23	147		19,172 54	600,000 00		619,172 54	255,000 00		364,172 54
Improving Sandusky River, Ohio				400 00			400 00			400 00
Improving White River, Indiana	23	143			10,000 00		10,000 00	10,000 00		
Improving Wabash River, Indiana and Illinois	23	143			40,000 00		40,000 00	16,000 00		24,000 00

Improving Calumet River, Illinois	23	143	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Improving Illinois River, Illinois	23	143	70,000 00	100,000 00	170,000 00	160,000 00	10,000 00
Improving Gasconade River, Missouri	23	143	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Improving Detroit River, Michigan	23	143	200,000 00	200,000 00	200,000 00	60,000 00	140,000 00
Improving Lake Channel, Saint Mary's River Michigan	23	143	64,586 00	125,000 00	189,586 00	104,586 00	85,000 00
Improving Saginaw River, Michigan	23	143	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Improving Grand River, Michigan	23	143	25,000 00	25,000 00	25,000 00	7,000 00	18,000 00
Improving mouth of harbor Cedar River, Michigan	23	143	15,000 00	15,000 00	15,000 00	7,000 00	8,000 00
Improving Chippewa River, Wisconsin	23	143	15,000 00	15,000 00	15,000 00	15,000 00	15,000 00
Improving Fox and Wisconsin Rivers, Wis- consin	23	143	35,000 00	160,000 00	195,000 00	25,000 00	170,000 00
Improving Saint Croix River, below Taylor's Falls, Minnesota and Wisconsin	23	143	9,000 00	9,000 00	9,000 00	9,000 00	9,000 00
Improving Red River of the North, Min- nesota and Dakota	23	143	10,000 00	10,000 00	10,000 00	6,000 00	4,000 00
Constructing dam at Goose Rapids, Red River of the North, Minnesota and Dakota			46,900 00	46,900 00	46,900 00	46,900 00	46,900 00
Improving Yellowstone River, Montana and Dakota	23	143	20,000 00	20,000 00	20,000 00	15,000 00	5,000 00
Improving Sacramento and Feather Rivers, California	23	143	210,000 00	40,000 00	250,000 00	33,000 00	217,000 00
Improving Umpqua River, California			4,685 89	4,685 89	4,685 89	4,685 89	4,685 89
Breakwater and Harbor of Refuge Straits of Fuca, California			141,373 08	141,373 08	141,373 08	141,373 08	141,373 08
Improving San Joaquin River, California	23	144	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00
Improving Mokelumne River, California	23	144	8,500 00	8,500 00	8,500 00	5,000 00	3,500 00
Improving Colorado River, California, Ne- vada, and Arizona	23	144	25,000 00	25,000 00	25,000 00	21,000 00	4,000 00
Improving mouth of Columbia River, Oregon and Washington Territory	23	144	100,000 00	100,000 00	100,000 00	80,000 00	20,000 00
Improving Columbia River, at Cascades, Oreg. Gauging waters of Columbia River, Oregon	23	144	150,000 00	150,000 00	150,000 00	132,500 00	17,500 00
Improving Columbia and Lower Willamette Rivers below Portland, Oreg.	23	147	1,000 00	1,000 00	1,000 00	900 00	100 00
Improving Upper Columbia and Snake Rivers, Oregon and Washington Territory	23	144	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00
Improving Willamette River above Port- land, Oreg.	23	144	20,000 00	20,000 00	20,000 00	12,000 00	8,000 00
Improving Coquille River, Oregon	23	144	10,000 00	10,000 00	10,000 00	7,500 00	2,500 00
Improving Chehalis River, Washington Ter- ritory	23	144	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00
Improving Cowlitz River, Washington Ter- ritory	23	144	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00
Improving Khagit, Stillaguamish, Nootsack, Snohomish, and Snoqualmie Rivers, Wash- ington Territory	23	144	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Improving Missouri River from its mouth to Sioux City, Iowa	23	144	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00
Carried forward	23	144	20,000 00	500,000 00	520,000 00	189,000 00	331,000 00
			5,790,173 44	38,421,717 47	1,147,333 38	45,359,224 29	35,787,285 55
						1,112,285 74	8,459,653 00

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

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REPORT ON THE FINANCES.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or sec- tion.							
MILITARY ESTABLISHMENT—Continued.										
Brought forward.....				\$5,790 173 44	\$38 421,717 47	\$1,147,333,38	\$45,359,224 29	\$35,787,285 55	\$1,112,285 74	\$8,459,653 00
Improving Missouri River from Sioux City, Iowa, to Fort Benton, Montana.....	23	145		9,700 00	125,000 00		134,700 00	86,000 00		48,700 00
Survey of Missouri River from its mouth to Fort Benton, Montana.....				9,500 00			9,500 00	1,000 00		8,500 00
Survey of Missouri River above Missouri River Falls at Fort Benton.....	23	146			15,000 00		15,000 00			15,000 00
Removing obstructions in the Missouri River	23	145			50,000 00		50,000 00	16,000 00		34,000 00
Operating and care of Saint Mary's Falls Canal, Mich.....	21	478			5,000 00		5,000 00	5,000 00		
Operating and care of Louisville and Port- land Canal.....	21	478			12,500 00		12,500 00	12,500 00		
Operating and care of canals and other works of navigation.....	23	147			211,174 31	6,000 69	217,175 00	217,175 00		
Operating and care of Saint Clair Flats Canal, Mich.....	21	478			2,000 00		2,000 00	2,000 00		
Operating and care of Des Moines Rapids Canal.....	21	478			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
Survey of Mississippi River.....	23	147			75,000 00		75,000 00	62,000 00		13,000 00
Mississippi River Commission	23	220			75,000 00		75,000 00	59,000 00		16,000 00
Reservoirs at headwaters of Mississippi River.....	23	145		61,641 10	60,000 00		121,641 10	58,251 85		63,389 25
Dry-dock at Des Moines Rapids Canal, Mis- sissippi River.....	23	146			30,000 00	10,000 00	40,000 00	35,000 00		5,000 00
Improving Mississippi River from Saint Paul to Des Moines Rapids, Minnesota, Iowa, Wisconsin, and Illinois.....	23	145		15,000 00	265,000 00		280,000 00	136,000 00		94,000 00
Improving Mississippi River at Des Moines Rapids, Iowa and Illinois.....	23	146			50,000 00	5,000 00	55,000 00	28,000 00		27 000 00
Improving Mississippi River from Des Moines Rapids to mouth Illinois River, Illinois and Missouri.....	23	146			200,000 00		200,000 00	135,000 00		65,000 00
Improving Mississippi River at Falls of Saint Anthony, Minnesota.....	23	145			10,000 00		10,000 00	10,000 00		
Improving Mississippi River from mouth of Illinois River to mouth of Ohio River, Illinois and Missouri.....	23	146			520,000 00		520,000 00	445,000 00		75,000 00

Improving mouth of Mississippi River, Louisiana			50 00			50 00		50 00	
Improving Mississippi River	23	146	406,462 51	1,350,000 00	1 75	1,756,464 26	1,674,944 26		81,520 00
Constructing lock and dam on Mississippi River at Meeker's Falls, Minnesota			25 000 00			25,000 00		25,000 00	
Constructing jetties and other works at South Pass, Mississippi River	21	4		150,000 00		150,000 00	150,000 00		
Removing obstructions in Mississippi River	23	146		75,000 00		75,000 00	50,000 00		25,000 00
Examinations and surveys South Pass, Mississippi River	23	146	2,500 00	10,000 00		12,500 00	9,086 37		3,413 63
Gauging the waters of the lower Mississippi River	23	146		5,000 00		5,000 00	3,300 00		1,700 00
Improving Mississippi, Missouri, and Arkansas Rivers			81,000 00			81,000 00	6,000 00		75,000 00
Examinations, surveys, and contingencies of rivers and harbors	23	153	20,527 05	125,000 00	17 35	145,544 40	85,149 10		60,395 30
Army depot building, Saint Paul, Minn.	23	217	25,000 00	15,000 00		40,000 00	40,000 00		
Building for military quarters, Fort Leavenworth, Kans.			1 05			1 05		1 05	
Quartermaster's depot at Philadelphia, Pa.	23	215		20,000 00		20,000 00	20,000 00		
Surveys of Northern and Northwestern lakes	1883		2,096 02			2,096 02		2,096 02	
Do	1884				233 15				233 15
Do	1885	23	220	3,000 00		3,000 00	2,925 00		75 00
Surveys for Hennepin Canal			8,000 00			8,000 00			8,000 00
Surveys of Gettysburg battle-field			17,000 00			17,000 00	8,500 00		8,500 00
Geographical survey of territory of United States west of 100th meridian			30			30		30	
Surveys and reconnaissances in military divisions and departments	23	220		5,000 00		5,000 00	3,600 00		1,400 00
Surveys for military defenses	1882*				12 00		12 00		
Rogue River Indian war	1882†	23	477	899 09		899 09	661 95		237 14
Removing sunken vessels or craft obstructing or endangering navigation	21	197		46,818 98	336 11	47,155 09	47,155 09		
Contingencies of the Army	1881*	23	258	390 71		390 71	390 71		
Do	1882*	23	473,477	437 27	897 50	1,334 77	437 27	897 50	
Do	1883		15,055 49	1 34	15,056 83	48 39	15,008 44		
Do	1884		23,850 00	321 38	24,171 38	2,608 00			21,563 38
Do	1885	23	107	30,000 00		30,000 00	16,500 00		13,500 00
Publication of Official Records of the War of the Rebellion	1884		26,000 00			26,000 00	26,000 00		
Do	1885	23	220	36,000 00		36,000 00	5,000 00		31,000 00
Purchase of war records of New England Soldiers' Relief Association	23	508		5,500 00		5,500 00	5,500 00		
Expenses of recruiting	1881*	23	258	202 27		202 27	202 27		
Do	1882†			28 26		28 26	28 26		
Do	1882*			598 94		598 94		598 94	
Do	1883		4,573 88	59 30	4,633 18	41 75	4,591 43		
Do	1884		10,576 85	3,698 93	14,275 78	1,466 56			12,809 22
Carried forward			6,558,707 69	42,012,640 10	1,174,540 08	49,745,887 87	39,311,757 38	1,160,541 42	9,273,589 07

*And prior years.

†Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$6,558,707 69	\$42,012,640 10	\$1,174,540 08	\$49,745,887 87	\$39,311,737 38	\$1,160,541 42	\$9,273,589 07
Expenses of recruiting	1885	23	107		110,000 00	77 70	110,077 70	77,000 00		33,077 70
Expenses of commanding general's office	1883			161 11			161 11		161 11	
Do	1885	23	107		1,750 00		1,750 00	1,750 00		
Bridge trains and equipages	1872*					6 50	6 50		6 50	
Contingencies of fortifications		23	258		93 87	1 70	95 57	93 87	1 70	
Contingencies of Adjutant-General's Office	1883			201 80			201 80		201 80	
Do	1884					64 10	64 10	41 54		22 56
Do	1885	23	107		2,500 00	86 25	2,586 25	2,586 25		
Signal Service	1882*	23	474		120 00	7 15	127 15	120 00	7 15	
Do	1883			2 48		51 72	54 20		54 20	
Do	1884					464 39	464 39			464 39
Do	1885	23	107		5,000 00		5,000 00	4,000 00		1,000 00
Signal Service, pay	1884	23	243	27,168 08	7,867 88	5,002 30	40,038 26	952 16		39,086 10
Do	1885	23	217		245,158 00		245,158 00	192,000 00		53,158 00
Signal Service, subsistence	1884			4,774 94			4,774 94	3,884 25		890 69
Do	1885	23	218		155,000 00		155,000 00	147,536 82		7,463 18
Signal Service, regular supplies	1884	23	243	609 23	1,944 40	3,850 30	6,403 93	935 45		5,468 48
Do	1885	23	218, 457		59,255 28	823 95	60,079 23	59,297 70		781 53
Signal Service, incidental expenses	1884	23	243		460 00	356 74	816 74	350 00		466 74
Do	1885	23	218		1,820 00		1,820 00	1,760 00		60 00
Signal Service, transportation	1884			16,932 41		4,368 41	21,300 82	6,712 72		14,588 10
Do	1885	23	218, 458		35,705 00		35,705 00	28,852 50		6,852 50
Signal Service, barracks and quarters	1884	23	243		3,528 00	1,908 91	5,436 91	2,693 33		2,743 58
Do	1885	23	218		85,908 00		85,908 00	85,908 00		
Signal Service, clothing, camp and garrison equipage	1884			15,343 30		2,557 38	17,900 68			17,900 68
Do	1885	23	218		5,315 80	40 99	5,356 79	5,315 80		40 99
Signal Service, medical department	1884			2,250 79			2,250 79	1,277 09		973 70
Do	1885	23	218		7,000 00		7,000 00	1,511 07		5,488 93
Observation and report of storms	1882*	23	457		400 00	388 50	788 50	400 00	388 50	
Do	1883					4 75	4 75		4 75	
Do	1884			1,728 74		10,479 12	12,207 86	2,285 39		9,922 47
Do	1885	22	217, 457		242,000 00	10 75	242,010 75	177,571 93		64,438 82
Observation and exploration in Arctic seas		23	243, 458		6,335 84	168 66	6,504 50	4,912 50		1,592 00
Establishing signal stations in island of Nan- tucket		23	217, 457		40,000 00		40,000 00			40,000 00
Secret Service fund	1871†					300 81	300 81	300 81		
Expenses of military convicts	1872*	23	473		335 50		335 50	335 50		
Do	1883			4,725 31			4,725 31	484 25	4,241 06	

Do	1884			6,107 34		6,107 34	1,849 52		4,257 82
Do	1885	23	220		10,000 00		5,276 83		4,723 17
Construction, maintenance, and repairs of military telegraph lines	1881					1,790 85	30 60	1,760 25	
Do	1882*					131 60		131 60	
Do	1883			4 15		23 01	18 20	8 96	
Do	1884			2,961 75		1,470 96	4,432 71	2,984 50	1,448 21
Do	1884*	23	457		500 00		51 25		448 75
Do	1885	22	217		24,000 00	45	24,000 45	22,040 54	1,959 91
Support of National Home for Disabled Volunteer soldiers	1885	23	222,121,458		1,589,134 00	1,589,134 00	1,589,134 00		
Support of Soldiers' Home	R. S.		3689		333,610 04	102 53	333,712 57		
Support of Soldiers' Home, permanent fund	22		565	290,985 92	333,735 05		624,720 97		446,320 97
Support of Soldiers' Home, interest account	22		565	1,974 93	11,140 00		13,114 93	9,952 66	3,162 27
Capture of Jefferson Davis				2,382 38			2,382 38	293 00	2,089 38
Support of military prison, Fort Leavenworth, Kansas	1883			64 90			64 90		
Do	1884			1,348 32			1,348 32		1,348 32
Do	1885	23	221		92,726 59		92,726 59	85,522 51	7,204 08
Military posts		23	217		200,000 00	24 16	200,024 16	75,000 00	125,024 16
Military posts for protection of Rio Grande frontier				61,738 48			61,738 48		
Military posts near Pagosa Springs, California						4 70	4 70		4 70
Military posts near Musselshell River, Montana						63	63		63
Construction of a post on Northern Fork of Loup River, Nebraska						30 58	30 58		30 58
Republican River bridge near Fort Riley, Kansas		23	220		10,000 00		10,000 00	10,000 00	
Bounty, act of July 28, 1866						504 20	504 20		504 20
Bounty, act of July 28, 1866, 1880, and prior years		23	220,453,472		91,397 13		91,397 13	91,397 13	
Commutation of rations to prisoners of war in rebel States, and to soldiers on furlough, prior to July 1882-1885		23	459		5,000 00		5,000 00	5,000 00	
Commutation of rations to prisoners of war in rebel prisons, prior to July, 1881		23	259,261,475		34,165 41	39 75	34,205 16	34,177 66	27 50
Refunding to States expenses incurred in raising volunteers		23	259,474		255,587 68		255,587 68	255,586 68	1 00
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities				353 24			353 24	54 73	298 51
Reimbursement to certain States and Territories for suppressing Indian hostilities		23	474		332,308 13		332,308 13	332,308 13	
Services and supplies of Montana volunteers in Nez Percé Indian war				932 00			932 00	125 00	807 00
Carried forward				7,001,459 29	46,353,441 70	1,209,684 58	54,564,585 57	43,217,280 30	1,168,115 01
									10,179,190 26

* And prior years.

† And prior years (transfer account.)

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund, June 30, 1885.	Balances of appropriations June 30, 1885.
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MILITARY ESTABLISHMENT—Continued.										
Brought forward				\$7,001,459 29	\$46,353,441 70	\$1,209,684 58	\$54,564,585 57	\$43,217,280 30	\$1,168,115 01	\$10,179,190 26
Refunding to State of Georgia for money expended for common defense in 1877				35,555 42			35,555 42			35,555 42
Reimbursing Missouri for militia expenses during the rebellion				14 00			14 00		14 00	
Claims of loyal citizens for supplies furnished during the rebellion				7,289 00			7,289 00	250 00	100 00	6,939 00
Awards for quartermaster stores, &c., taken by the Army in Tennessee				130 00			130 00			130 00
Miscellaneous claims audited by Third Auditor				2,269 75			2,269 75			2,269 75
Horses and other property lost in the military service				127 06			127 06			127 06
Horses and other property lost in the military service, 1881 and prior	23	258,261			154,421 62	143 00	154,564 62	154,286 62		278 00
Horses and other property lost in the military service prior to July 1, 1882	23	474,477			71,199 55		71,199 55	70,504 55		695 00
Claims for quartermaster stores and commissary supplies	23	552,586		1,916 80	267,857 01		269,773 81	266,905 22	125 00	2,743 59
Army and Navy hospital, Hot Springs, Arkansas	23	220,504		44,000 00	28,000 00		72,000 00	72,000 00		
Road from Chattanooga, Tenn., to national cemetery	23	219		50	2,500 00	53 37	2,553 87	2,500 00		53 87
Road from Fort Scott, Kans., to national cemetery	23	219		23 70	10,000 00		10,023 70	9,150 00		873 70
Road from Springfield, Mo., to national cemetery	23	220			20,000 00		20,000 00			20,000 00
Road from Mound City, Ill., to national cemetery						78	78		78	
Military road from Yankton to Fort Randall, Dak.						18	18		18	
Reimbursement to Mrs. D. C. Smith	23	242			291 00		291 00	291 00		
Relief of sufferers by loss of steamer J. Don Cameron	23	637			22,304 67		22,304 67	22,304 67		
Relief of sufferers by overflow of Mississippi River and tributaries				500 00		7,180 46	7,080 46	500 00	7,180 46	
Relief of sufferers by overflow of Ohio River and tributaries				2,237 04		669 96	2,907 00	10 00	2,897 00	
Relief of estate of James Vance and William Vance	23	529			5,500 00		5,500 00	5,500 00		

Relief of John Franklin, executor of John Armfield, deceased	23	617		18,000 21		18,000 21	18,000 21		
Relief of Mrs. S. A. Wright and Mrs. C. Tahustock	23	605		5,000 00		5,000 00	5,000 00		
Relief of Nathan H. Dunphy	23	683		2,400 00		2,400 00	2,400 00		
Relief of Lady Franklin Bay expedition to Arctic regions	23	267,268		997 76		997 76	997 76		
Relief of heirs of Mary Jane Veazie	23	674		2,500 00		2,500 00	2,500 00		
Relief of R. G. P. White, Peter Hunger, and L. F. Green	23	622		1,321 00		1,321 00	1,321 00		
Relief of estate of Chester Ashley	23	634		1,100 00		1,100 00	1,100 00		
Relief of John Taylor & Son	23	683		149 50		149 50	149 50		
Relief of John M. Dorsey and William F. Shepard	23	622		12,767 99		12,767 99	12,767 99		
Relief of Fendall Carpenter	23	678		4,400 00		4,400 00	4,400 00		
Relief of W. H. Davis	23	677		6,000 00		6,000 00	6,000 00		
Relief of Alexander D. Schenck	23	675		107 65		107 65	107 65		
Relief of J. H. Hammond	23	684		2,000 00		2,000 00	2,000 00		
Relief of legal representatives of Hugh and Byrd Douglas	23	680		6,299 33		6,299 33	6,299 33		
Relief of John C. Herndon	23	676		1,785 00		1,785 00	1,785 00		
Relief of Martha Turner, widow of John Tur- ner	23	677		2,000 00		2,000 00	2,000 00		
Total military establishment			7,095,522 50	47,002,343 99	1,217,732 33	55,315,598 88	43,888,310 80	1,178,432 43	10,248,855 65
NAVAL ESTABLISHMENT.									
Pay of the Navy	1878†		369 66			369 66			369 66
Do	1879†		5 43			5 43			5 43
Do	1882†	23	475,477	12,414 80		12,414 80	12,090 19		324 61
Do	1885	23	287,262	6,917,605 00	18,052 33	9,118,208 08	6,851,035 83		2,267,172 25
Pay miscellaneous	1879†		244 27			244 27		244 27	
Do	1882*	23	475,477	6,409 90	569 44	6,979 34	6,373 42	569 44	36 48
Do	1883	23	287,262,460	50,292 61	44 24	51,277 84	51,277 84		
Do	1884	23	460	1,502 71	5,462 07	26,980 95	26,427 29		553 66
Do	1885	23	288,262,460	339,691 87	338 15	340,030 02	336,331 57		3,698 45
Contingent, Navy	1882*	23	475	2,274 91		2,274 91	2,274 91		
Do	1883	23	456,460	2,092 20		2,164 40	2,164 40		
Do	1884		2,169 98		6,860 10	9,030 08	6,111 72		2,918 86
Do	1885	23	288,262	57,500 00	6,671 13	64,171 13	60,836 87		3,334 26
Pay of the Marine Corps	1879†		23 20			23 20			23 20
Do	1882	23	475,477	1,183 21		1,183 21	1,183 21		
Do	1885	23	293,262,243	653,240 36	455 34	878,636 30	603,550 23		275,086 07
Provisions, Marine Corps	1882*			890 23		890 23		890 23	
Do	1884		16 41		1,672 10	1,688 51			1,688 51
Do	1883	23	244	1,878 25		1,878 25	961 41	916 84	
Do	1885	23	294,262	60,000 00	3,202 27	63,202 27	59,508 40		3 693 87
Carried forward			2,431,349 66	8,106,085 82	44,217 40	10,581,652 88	8,020,127 29	2,620 78	2,258,904 81

* And prior years.

† Prior to July 1.

STATEMENT Exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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NAVAL ESTABLISHMENT—Continued.										
Brought forward				\$2,431,349 66	\$8,106,085 82	\$44,217 40	\$10,581,652 88	\$8,020,127 29	\$2,620 78	\$2,558,904 81
Clothing, Marine Corps	1883			3,641 61			3,641 61		3,641 61	
Do	1884			463 37		1,668 72	2,132 09			2,132 09
Do	1885	23	294, 262		77,000 00	2,042 28	79,042 28	79,000 00		42 28
Fuel, Marine Corps	1883			944 71			944 71	358 21	586 50	
Do	1884			23 59		856 33	879 92	866 47		13 45
Do	1885	23	294, 262		18,000 00	2,830 73	20,830 73	18,000 00		2,830 73
Military stores, Marine Corps.	1883			336 57			336 57		336 57	
Do	1884			363 82		341 53	705 35			705 35
Do	1885	23	294, 262		9,786 50	514 26	10,300 76	9,700 00		600 76
Transportation and recruiting, Marine Corps.	1882*	23	475		5 00	396 98	401 98		396 98	5 00
Do	1883			497 09		122 14	619 23	30 00	589 23	
Do	1884					735 51	735 51	234 50		501 01
Do	1885	23	294, 262		10,000 00	68 53	10,068 53	10,035 73		32 80
Repairs of barracks, Marine Corps	1882*					1,328 35	1,328 35		1,328 35	
Do	1883	23	244		240 50		240 50	240 50		
Do	1884	23	244	154 05	1,001 60		1,155 65	1,155 65		
Do	1884	23	244		4,500 00	77 06	4,577 06	4,318 00		259 06
Do	1885	23	294, 262		12,250 00	1,865 64	14,115 64	12,607 50		1,508 14
Forage for horses, Marine Corps.	1882*					60 40	60 40		60 40	
Do	1883			1,972 45		90 58	2,063 03		2,063 03	
Do	1884			1,850 00		749 55	2,599 55			2,599 55
Do	1885	23	294, 262		5,400 00	372 33	5,772 33	3,500 00		2,272 33
Contingent, Marine Corps.	1881	23	244		177 04		177 04			177 04
Do	1882	23	244, 475	87 19	2,609 80		2,696 99	2,602 67	87 19	7 13
Do	1883	23	460	672 53	48 94	48 15	769 62	48 94	720 68	
Do	1884	23	460	32	224 26	165 53	390 11	389 06		1 05
Do	1885	23	294, 262		25,000 00	12 70	25,012 70	25,012 31		39
Pay of professors and others, Naval Academy.	1883			320 50			320 50	152 78	167 72	
Do	1884			977 25		50 28	1,027 53	126 36		901 17
Do	1885	23	292, 262		53,559 00		53,559 00	50,854 40		2,704 60
Pay of watchmen and others, Naval Academy.	1885	23	292, 262		23,044 00		23,044 00	22,200 00		844 00
Pay of mechanics and others, Naval Academy.	1883			18			18		18	
Do	1884					45	45			45
Do	1885	23	293, 262		14,583 60		14,583 60	14,195 00		388 60
Pay of steam employes, Naval Academy.	1883			100 85			100 85		100 85	
Do	1884					95 74	95 74			95 74
Do	1885	23	293, 262		7,669 50		7,669 50	7,400 00		269 50
Repairs, Naval Academy.	1884					24 69	24 69			24 69
Do	1885	23	293, 262		21,000 00		21,000 00	21,000 00		

Heating and lighting, Naval Academy.....	1885	23	293,262		17,000 00		17,000 00	17,000 00		
Library, Naval Academy.....	1884					23				23
Do.....	1885	23	293,262		2,000 00		2,000 00	2,000 00		
Stationery, Naval Academy.....	1885	23	293,262		2,000 00		2,000 00	2,000 00		
Board of Visitors, Naval Academy.....	1883			8 25			8 25		8 25	
Do.....	1884					24 02	24 02			24 02
Do.....	1885	23	293,262		1,500 00		1,500 00	1,500 00		
Chemistry, Naval Academy.....	1883					43 52	43 52		43 52	
Do.....	1884					5 79	5 79			5 79
Do.....	1885	23	293,262		2,500 00		2,500 00	2,500 00		
Miscellaneous, Naval Academy.....	1883	23	460		25		25			25
Do.....	1885	23	293,262		34,600 00		34,600 00	34,600 00		
Stores, Naval Academy.....	1885	23	293,262		800 00		800 00	800 00		
Material, Naval Academy.....	1885	23	293,262		1,000 00		1,000 00	1,000 00		
Marine barracks, Naval Academy.....						1,420 37	1,420 37	1,420 37		
Ocean surveys, navigation.....	1884			2,893 09		70	2,893 79	757 09		2,136 70
Navigation and navigation supplies.....	1883			25			25			
Do.....	1884			16,911 19		8,981 96	25,893 15	21,273 70		4,619 45
Do.....	1885	23	288,262		87,500 00	701 19	88,201 19	71,244 91		16,956 28
Civil establishment, navigation.....	1883			1 98			1 98		1 98	
Do.....	1884			44 03		1 15	45 18			45 18
Do.....	1885	23	289,262		5,000 00	1 96	5,001 96	5,001 96		
Contingent, navigation.....	1883	23	460	79 36	6 38	14 00	99 74	6 38	93 36	
Do.....	1884	23	460	146 58	25 31	60 09	281 98	155 92		76 06
Do.....	1885	23	289,262		3,500 00	6 81	3,506 81	3,076 22		430 59
Compass testing house.....	1885	22	289		7,000 00		7,000 00			7,000 00
Hydrographic work.....	1883			45			45		45	
Copper plates, Hydrographic Office.....	1883			4,724 96		7 20	4,732 16	3,748 00		984 16
Survey of west coast of Mexico.....				11,547 60		1,159 76	12,707 36	12,551 86		155 50
Charts of Amazon and Madeira Rivers.....				2,927 11			2,927 11	462 00	2,465 11	
Charts of Pacific coast of Mexico.....				11 49			11 49		11 49	
Naval Observatory.....	1883			3 08			3 08		3 08	
Naval Laboratory.....	1883			622 57			622 57		622 57	
Observation of the transit of Venus.....		22	184	2,550 96	5,000 00	2,458 59	10,009 55	4,175 80		5,833 75
Velocity of Light, Nautical Almanac.....				1,004 90		87	1,005 77	149 00	856 77	
Ordnance, ordnance stores.....	1883			5,147 16			5,147 16	4,969 61	177 55	
Do.....	1884			6,909 83		2,184 22	9,094 10	9,016 21		77 89
Do.....	1885	23	289,262		125,000 00	1,514 56	126,514 56	119,251 44		7,263 12
Contingent, Bureau of Ordnance.....	1882*	23	475		335 60		335 60	335 60		
Do.....	1883			502 24		75	502 99	373 64	129 35	
Do.....	1884	23	244,460	50	609 98	6 94	617 52	440 19		177 33
Do.....	1885	23	289,262		3,000 00	11 26	3,011 26	3,010 65		61
Civil establishment, Bureau of Ordnance.....	1883			4 36			4 36		4 36	
Do.....	1884			5 00		24	5 24			5 24
Do.....	1885	23	289,262		5,000 00		5,000 00	4,996 53		3 47
Repairs, Bureau of Ordnance.....	1883			1,708 91			1,708 91		1,708 91	
Do.....	1884			1,434 66		803 49	2,238 15	2,175 00		63 15
Do.....	1885	23	289,262		15,000 00	3 98	15,003 98	9,518 50		5,485 48
Carried forward.....				2,502,946 40	8,710,563 08	78,149 51	11,291,658 99	8,643,666 20	18,826 82	2,629,165 97

*And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
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NAVAL ESTABLISHMENT—Continued.										
Brought forward.....				\$2,502,946 40	\$8,710,563 08	\$78,149 51	\$11,291,658 99	\$8,643,666 20	\$18,826 82	\$2,629,165 97
Torpedo Corps.....	1883					1 39	1 39		1 39	
Do.....	1884			4,310 51		250 67	4,561 18	3,346 75		1,214 43
Do.....	1885	23	289,262		50,000 00	17	50,000 17	43,837 30		6,162 87
Ordnance materials, proceeds of sale.....		18	388	2,809 24	2,643 58		5,452 82	2,809 24		2,643 58
Breech-loading rifle cannon.....		23	428		80,000 00		80,000 00			80,000 00
Torpedoes.....	1884			100,000 00			100,000 00			100,000 00
Wire-wound gun.....		23	428		4,000 00		4,000 00			4,000 00
New propeller for United States steamer Alarm.....				1,259 91			1,259 91		1,259 91	
Testing American arms.....		23	428		25,000 00		25,000 00			25,000 00
Sale of small arms.....		20	242	2,685 54	231 62	65	2,917 81	2,686 00		231 81
Testing Clark's defective turrets.....				9,538 50		21	9,538 71	2,113 00		7,425 71
Steel cruisers, construction and repair.....		23	262,459	53,809 57	996,857 23	58,009 34	1,108,676 14	811,621 49		297,054 65
Steel rifled breech-loading guns.....	1884			52,581 60		36 15	52,617 75	24,379 39		28,238 36
Do.....	1885	23	262		41,632 50	1 64	41,637 14	40,907 63		729 51
Steel cruisers, machinery.....		23	262,459		706,983 57		706,983 57	392,666 22		314,317 35
Steel cruisers, equipment and recruiting.....		23	262		78,600 00	2 47	78,602 47	59,544 36		19,058 11
Steel cruisers, navigation.....		23	262		30,000 00		30,000 00	1,510 40		28,489 60
Steel cruisers, ordnance.....		23	262		500,000 00	95 70	500,095 70	308,402 02		191,693 68
Equipment of vessels.....	1883			894 17		55 27	949 44	949 44		
Do.....	1884			7,155 59		5,264 12	12,419 71	9,132 36		3,287 35
Do.....	1885	23	289,262		750,000 00	7,434 60	757,434 60	689,556 81		67,877 79
Contingent, Bureau of Equipment and Re- cruiting.....	1882*	23	475,478		483 30		483 30	482 72		58
Do.....	1883	23	460	40	60 07		60 47	60 47		
Do.....	1879*			2 64			2 64			2 64
Do.....	1884	23	460	130 55	968 76	684 72	1,784 03	1,163 39		620 64
Do.....	1885	23	290,262		10,000 00	210 87	10,210 87	10,193 87		17 00
Civil establishment, Bureau of Equipment and Recruiting.....	1883			55 85			55 85		55 85	
Do.....	1884			116 56		1 00	117 56			117 56
Do.....	1885	23	290,262		9,000 00		9,000 00	8,799 25		200 75
Transportation of enlisted men.....	1883			5,816 17			5,816 17		5,816 17	
Transportation and recruiting.....	1884			5,682 68		2,040 63	7,723 31	2,785 92		4,937 39
Do.....	1885	23	289,262		25,000 00	212 63	25,212 63	25,134 07		78 56
Recruiting, Bureau of Equipment and Re- cruiting.....	1883			7,259 62			7,259 62		7,259 62	
Maintenance of yards and docks.....	1882*	23	475		53 76		53 76	52 80		96
Do.....	1883			304 45		68	305 13	14 00	291 13	

Do	1884			4,103 95		377 83	4,481 78	4,118 41		363 37
Do	1885	23	290,262		200,000 00	1,080 45	201,080 45	194,061 15		7,019 30
Do	1883			7 05		78	7 83			7 83
Do	1884									
Civil establishment, yards and docks	1883			21 86			21 86		21 86	
Do	1884			1 22		110 93	112 15	2 10		110 05
Do	1885	23	290,262		24,000 00		24,000 00	24,000 00		
Contingent, yards and docks	1882	23	475		548 80		548 80	548 80		
Do	1883	23	400	4 40	618 95		623 35	618 95	4 40	
Do	1884			8,762 77		2 16	8,764 93	6,176 35		2,588 58
Do	1885	23	290,262		15,000 00	2 88	15,002 88	12,549 00		2,453 88
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.				19,500 00		458 34	19,958 34	927 76		19,030 58
Naval training station, Coaster's Island Harbor, R. I.	1883			4 53			4 53		4 53	
Do	1884			6,250 56		7 01	6,257 57	6,101 00		156 57
Do	1885	23	208		21,000 00	5,466 93	26,466 93	23,515 00		2,951 93
Navy yard, Brooklyn, N. Y.	1883			2 70			2 70		2 70	
Do	1885	23	207	47,362 00	30,000 00	122 38	77,484 38	32,255 41		45,228 97
Navy yard, Washington, D. C.	1883			2,585 89			2,555 89		2,585 89	
Do	1884			5,416 00		5 27	5,421 27			5,421 27
Navy yard, Mare Island, Cal.	1883			90			90		90	
Do	1884			60,073 86		935 32	61,009 18	61,069 18		
Do	1885	23	208		250,000 00	4 82	250,004 82	186,146 00		63,858 82
Navy yard, Norfolk, Va.	1883			1 69			1 69		1 69	
Navy yard commission		23	244	4 80	3,788 81	62 06	3,855 67	3,788 81	66 86	
Closed navy yards and stations	1884			100 61		34 98	135 59	96 00		39 59
Naval Asylum, Philadelphia, Pa.	1883			1,024 51			1,024 51		1,024 51	
Do	1884			12,858 08		35 46	12,893 54	10,866 00		2,027 54
Do	1885					59,819 55	59,819 55	46,061 00		13,758 55
Repairs and preservation at navy yards	1883			11,101 00			11,101 00		11,101 00	
Do	1884			7,156 18		496 26	7,652 44	6,998 00		744 44
Do	1885	23	208		125,000 00	8 66	125,008 66	121,655 00		3,853 66
Enlistment bounties to seamen	1877			33 35			33 35			33 35
Do	1878			100 00			100 00			100 00
Do	1879			8 33			8 33			8 33
Do	1880			6 63			6 63		6 63	
Medical department, Bureau Medicine and Surgery	1881	23	259,262		2,276 47		2,276 47	2,276 47		
Do	1882	23	475		2,501 71		2,501 71	2,501 71		
Do	1883			3,949 63			3,949 63	2,566 84	1,882 79	
Do	1884			15,136 19		174 74	15,310 93	15,276 69		34 24
Do	1885	23	290,262		40,000 00	6,246 80	46,246 80	25,596 38		20,650 42
Museum of hygiene medicine and surgery	1883			9 14			9 14		9 14	
Naval hospital fund	1883			14 15			14 15		14 15	
Do	1884			15 28		43 49	58 77	45 00		13 77
Do	1885	23	290,262		30,000 00	28 79	30,028 79	30,003 00		25 79
Carried forward				3,162,977 21	12,766,812 21	227,981 31	16,157,770 75	11,905,485 11	249,737 94	4,002,547 68

* And prior years.

† Prior to July 1.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of ap- propriations July 1, 1884.	Appropria- tions for the fiscal year end- ing June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments dur- ing the fiscal year ending June 30, 1885.	Amounts car- ried to the surplus fund June 30, 1885.	Balances of appropria- tions June 30, 1885.
		Vol.	Page or sec- tion.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward				\$3, 162, 977 21	\$12, 766, 812 21	\$227, 981 31	\$16, 157, 770 73	\$11, 905, 485 11	\$249, 737 94	\$4, 002, 547 68
Naval hospital fund				95, 442 94		71, 199 75	166, 642 69	49, 778 74		116, 863 95
Repairs, Bureau of Medicine and Surgery	1883			559 52			559 52		559 52	
Do.	1884			553 52		153 19	706 71	156 00		550 71
Do.	1885	23	290, 262		10, 000 00	6 92	10, 006 92	8, 733 90		1, 273 02
Contingent, Bureau of Medicine and Surgery	1882*	23	475		12 84		12 84			12 83
Do.	1883	23	461	1, 612 62	37 80		1, 650 42	37 80	1, 612 62	
Do.	1884	23	461	10, 590 69	45 39	122 07	10, 758 15	3, 822 73		6, 935 42
Do.	1885	23	290, 262		25, 000 00	50 36	25, 050 36	16, 760 58		8, 289 78
Civil establishment, Bureau of Medicine and Surgery	1883			691 05			691 05		691, 05	
Do.	1884			192 40		1 93	194 33	83 42		110 91
Do.	1885	23	290, 262		20, 000 00		20, 000 00	19, 577 33		422 67
Provisions, Navy	1879*			27 30			27 30			27 30
Do.	1881*	23	259		48 40		48 40	48 40		
Do.	1882*	23	475		609 84		609 84	609 84		
Do.	1883	23	244, 461		60 80		60 80	60 80		
Do.	1884	23	461	99, 913 59	103 90	7, 243 49	107, 260 98	106, 807 90		453 08
Do.	1885	23	291, 262		1, 100, 000 00	974 96	1, 100, 974 96	984, 954 68		116, 020 28
Clothing, Navy				462, 689 03		275, 688 42	738, 377 45	175, 683 23		562, 694 22
Small stores, Bureau of Provisions and Cloth- ing				160, 709 13		81, 373 36	242, 082 49	75, 172 04		166, 910 45
Contingent, Bureau of Provisions and Cloth- ing	1882*	23	475		929 78		929 78	899 58		30 20
Do.	1883			31, 955 06			31, 955 06		31, 955 06	
Do.	1884			9, 560 62		2, 114 05	11, 674 67	9, 340 93		2, 333 74
Do.	1885	23	291, 262		35, 000 00	8 51	35, 008 51	28, 484 39		6, 524 12
Civil establishment, Bureau of Provisions and Clothing	1883			615 87			615 87		615 87	
Do.	1884					26	26			26
Do.	1885	23	291, 262		6, 000 00	170 02	6, 170 02	6, 170 02		
Construction and repair	1882	23	475, 478	51, 091 51	1, 505 54		52, 597 05	993 37	51, 091 51	512 17
Do.	1883			2, 323 85		15	2, 324 00	2, 324 00		
Do.	1884			48, 026 69		5, 460 27	53, 486 96	49, 775 76		3, 711 20
Do.	1885	23	291, 262		1, 000, 000 00	15, 364 68	1, 015, 364 68	988, 212 54		27, 152 14
Construction and repair, act June 14, 1878 (Timber)				58, 291 39			58, 291 39	1, 647 29		56, 644 10
Civil establishment, construction and repair	1883			2, 099 07			2, 099 07		2, 099 07	
Do.	1884			2, 976 15		18 91	2, 995 06			2, 995 06
Do.	1885	23	291, 262		20, 000 00		20, 000 00	17, 815 75		2, 184 25

Bureau of Steam Engineering, act June 14, 1878				21,731 68			21,731 68			21,731 68
Steam machinery	1882			8,966 91			8,966 91	2,573 93	6,392 98	
Do	1883	23	461	2,069 17	150 11	30	2,219 58	572 32	1,647 26	
Do	1884			50,213 96		23,348 13	73,562 09	69,187 05		4,375 04
Do	1885	23	291,262	140,000 00	780,000 00	1,456 96	921,456 98	803,239 38		118,217 58
Contingent, steam engineering	1884			494 25			494 25			494 25
Do	1885	23	292,262		1,000 00		1,000 00			1,000 00
Civil establishment, steam engineering	1883			584 16			584 16		584 16	
Do	1884			968 00		05	968 05			968 05
Do	1885	23	292,262		10,000 00		10,000 00	9,002 48		997 52
Completing United States steamer Mohican		23	292		50,000 00		50,000 00	50,000 00		
Care of monitors		23	292		5,000 00		5,000 00			5,000 00
Allowance for reduction of wages under the eight-hour law	1882	23	475		11 44		11 44	11 44		
Prize-money to captors				549,804 79		898 57	550,703 36	61,836 51		488,866 85
Double-turreted monitors				201,880 26		133 67	202,013 93	174,733 86	27,280 07	
Machinery double-turreted monitors				465,378 99			465,378 99	233,631 28		231,747 71
Preservation of Chevalier de Ternay's monument at Newport, R. I.				800 00			800 00		800 00	
Extra pay to officers and men who served in the Mexican War		20	311		122,639 81	450 00	123,089 81	123,089 81		
Payment of officers and men of the Kearsage, &c.				1,639 30			1,639 30		1,639 30	
Indemnity for lost clothing	1877*			60 00			60 00			60 00
Do	1878*			40 00			40 00			40 00
Do	1882*	23	475		2,205 01		2,205 01	2,205 01		
Do	1876			120 00			120 00			120 00
Do	1881	23	259,261		360 00		360 00	360 00		
Do		R. S.	3689		8,986 54		8,986 54	8,986 54		
Bounty for destruction of enemy's vessels	1877*			49 20			49 20			49 20
Do	1878*			71 11			71 11			71 11
Do	1879*			55 36			55 36	12 24		43 12
Do	1880*			17 45			17 45			17 45
Do	1881*	23	259,262		29 64		29 64	29 64		
Do	1882*	23	475		588 79		588 79	588 79		
Bounty for destruction of enemy's vessels, act of July 7, 1864		23	244		143,644 47	1,261 64	144,906 11	88,471 27		56,434 84
Search for steamer Jeannette				19,444 48		448 58	19,893 06	19,893 06		
Removal and burial of remains of Lieutenant DeLong and companions				23,195 79		1 11	23,196 90	7,414 31		15,782 59
Payment of Japanese award				39,823 44		1,547 20	41,370 64	7,735 01		33,635 63
Relief of the children of O. H. Berryman and others				12,367 84			12,367 84			12,367 84
Relief of officers and crew of United States steamer Rodgers		22	621		215 00		215 00	215 00		
Relief of M. R. Calvert		23	617		501 00		501 00	501 00		
Relief of heirs of L. B. Culley		23	692		2,300 00		2,300 00	2,300 00		
Carried forward				5,742,675 35	16,113,798 31	717,478 82	22,573,952 48	16,120,026 07	376,706 41	6,077,220 09

* And prior years.

STATEMENT exhibiting the BALANCES of APPROPRIATIONS UNEXPENDED June 30, 1884, &c.—Continued.

Specific objects of appropriations.	Year.	Statutes.		Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
		Vol.	Page or section.							
NAVAL ESTABLISHMENT—Continued.										
Brought forward.....				\$5,742,675 35	\$16,113,798 31	\$717,478 82	\$22,573,952 48	\$16,120,026 07	\$376,706 41	\$6,077,220 00
Relief of legal representatives of J. G. Todd.....	23	692			12,500 00		12,500 00	12,500 00		
Reward for services to officers and crew of United States steamer Rodgers.....				1,200 00		51 90	1,251 90			1,251 90
Expenses in connection with the Arctic Exploring Expedition.....				11,590 88		3,563 99	15,154 87	5,927 51		9,227 36
Relief of Lady Franklin Bay Expedition.....	23	267			66,312 60	43,215 10	109,527 70	109,527 70		
Reward for rescue Lady Franklin Bay Expedition.....	21	11			25,000 00		25,000 00			25,000 00
Payment to Potomac Steamboat Company, damages by collision.....	22	620			470 70		470 70	439 70	31 00	
Payment to owners of schooner David, damages by collision.....	23	496			11,519 88		11,519 88			11,519 88
Payment to owners of Japanese junk, damages by collision.....	23	496			1,973 84		1,973 84			1,973 84
Payment to W. P. Wood, services in detecting frauds.....	23	496			2,000 00		2,000 00	2,000 00		
Payment to Messageries Maritimes Steamship Company damages by collision.....	23	496			744 20		744 20			744 20
Payment to W. H. Jaques, U. S. Army.....	23	461			180 00		180 00	180 00		
Payment to William Camp & Sons, use of ship-yards, &c.....	23	459			75,790 00		75,790 00	70,000 00	5,790 00	
Payment to Harlan & Hollingworth, use of ship-yard, &c.....	23	459			67,987 00		67,987 00			67,987 00
Payment to John Roach, use of ship-yard, &c. Navy pension fund.....	23	459			69,201 00	420,000 00	69,201 00	59,813 00		69,201 00
Destruction of clothing and bedding for sanitary reasons.....				593 53			593 53	398 06	195 47	
Mileage. Navy (Graham decision) act March 3, 1885.....	23	476			209,808 86		209,808 86	208,857 66		951 20
General account of advances.....				*1,407,272 87		5,182,955 83	3,775,682 96	5,798,675 61		*2,022,992 65
Total Naval establishment.....				4,348,786 89	16,657,286 39	6,367,265 64	27,373,338 92	22,388,345 31	382,722 88	4,602,270 73.

* Debit balances.

RECAPITULATION.

	Balances of appropriations July 1, 1884.	Appropriations for the fiscal year ending June 30, 1885.	Repayments made during the fiscal year 1885.	Aggregate available for, the fiscal year ending June 30, 1885.	Payments during the fiscal year ending June 30, 1885.	Amounts carried to the surplus fund June 30, 1885.	Balances of appropriations June 30, 1885.
Treasury	\$14,231,614 97	\$41,248,954 93	\$2,151,015 03	\$57,631,584 93	\$39,604,110 69	\$2,264,191 97	\$15,763,282 27
Diplomatic	738,632 20	5,548,676 62	94,481 21	6,381,790 03	5,534,090 32	230,997 59	616,702 12
Judiciary	717,377 05	4,297,271 92	207,894 61	5,222,543 58	4,153,585 98	510,758 52	558,199 08
Customs	2,633,598 94	28,395,517 32	1,392,429 48	32,421,545 74	28,518,402 15	846,711 03	3,056,432 56
Interior (civil)	1,577,608 28	9,375,853 69	44,814 98	10,998,276 95	9,024,081 34	176,258 86	1,797,936 75
Internal revenue	534,888 55	5,030,831 05	17,738 81	5,583,458 41	4,568,362 02	81,723 89	933,372 50
Public debt		263,146,609 90	3,960 79	263,150,570 69	263,150,570 69		
Interior (Indians)	12,904,864 57	7,761,761 13	178,679 84	20,845,305 54	6,731,174 47	139,850 79	13,974,280 28
Interior (pensions)	57,106,166 39	20,811,052 26	14,140,352 30	92,057,570 95	70,242,619 79	27,783 99	21,787,167 17
Military establishment	7,095,522 56	47,002,343 99	1,217,732 33	55,315,598 88	43,888,310 80	1,178,432 43	10,248,855 65
Naval establishment	4,348,786 89	16,657,286 39	6,367,265 64	27,373,338 92	22,388,345 31	382,722 88	4,602,270 73
Total	101,889,060 40	449,276,159 20	25,816,365 02	576,981,584 62	497,803,653 56	5,839,431 95	73,338,499 11

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 day of July of each year from 1843 to 1885, inclusive.

January 1, 1791	\$75,463,476 52	January 1, 1839	\$3,573,343 82
1792	77,227,024 66	1840	5,250,875 54
1793	80,352,634 04	1841	13,594,480 73
1794	78,427,404 77	1842	20,601,226 28
1795	80,747,587 30	July 1, 1843	32,742,022 00
1796	83,762,172 07	1844	23,461,652 50
1797	82,064,479 33	1845	15,925,303 01
1798	79,228,529 12	1846	15,550,202 97
1799	78,408,609 77	1847	38,826,534 77
1800	82,976,294 35	1848	47,044,862 23
1801	83,038,050 80	1849	63,061,858 69
1802	86,712,632 25	1850	63,452,773 55
1803	77,054,680 30	1851	68,304,796 02
1804	86,427,120 88	1852	66,199,341 71
1805	82,312,150 50	1853	59,803,117 70
1806	75,723,270 66	1854	42,242,222 42
1807	69,218,398 64	1855	35,586,858 56
1808	65,196,317 97	1856	31,072,537 90
1809	57,023,192 09	1857	28,699,831 85
1810	53,173,217 52	1858	44,911,881 03
1811	48,005,587 76	1859	58,406,837 88
1812	45,209,737 90	1860	64,842,287 88
1813	55,962,827 57	1861	90,580,873 72
1814	81,487,546 24	1862	521,176,412 13
1815	99,834,660 15	1863	1,119,772,138 63
1816	127,834,933 74	1864	1,815,784,370 57
1817	123,491,965 16	1865	2,680,647,869 74
1818	103,466,638 83	1866	2,773,236,173 69
1819	95,529,648 28	1867	2,678,126,103 87
1820	91,015,566 15	1868	2,611,687,851 19
1821	89,087,427 66	1869	2,588,452,213 94
1822	93,546,676 98	1870	2,480,672,427 81
1823	90,875,877 28	1871	2,353,211,332 32
1824	90,269,777 77	1872	2,253,251,078 78
1825	83,788,432 71	1873	2,234,482,743 20
1826	81,054,659 99	1874	2,251,690,218 41
1827	73,987,357 20	1875	2,232,284,281 95
1828	67,475,043 87	1876	2,180,394,817 15
1829	58,421,413 67	1877	2,205,301,142 10
1830	48,565,406 50	1878	2,256,205,398 20
1831	39,123,191 68	1879	2,349,567,232 04
1832	24,322,235 18	1880	*2,120,415,120 63
1833	7,001,698 83	1881	2,069,013,319 58
1834	4,760,082 08	1882	1,918,312,744 03
1835	37,513 05	1883	1,884,171,478 07
1836	336,957 83	1884	1,830,528,673 57
1837	3,308,124 07	1885	1,863,964,623 14
1838	10,434,221 14		

* 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
	<u>2,120,415,120 63</u>
† Outstanding public debt as above	\$1,863,964,623 14
Add Pacific Railroad bonds	64,623,512 00
	<u>1,928,588,135 14</u>
Deduct certificates of deposit in cash	\$200,000 00
Deduct gold and silver certificates in cash	51,964,110 00
	<u>52,164,110 00</u>
	<u>1,876,424,025 14</u>
Add discrepancy (1872)	250 00
	<u>1,876,424,275 14</u>
Public debt as per United States Treasurer's revised statement, June 30, 1885	

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, for the fiscal year ending June 30, 1885.*

York, Me.....	\$250 50	
Frenchman's Bay, Me.....	5,691 85	
Belfast, Me.....	3,016 76	
Arroostook, Me.....	7,759 96	
Portland, Me.....	76,004 93	
Bangor, Me.....	17,836 00	
Waldoborough, Me.....	2,277 90	
Saco, Me.....	179 60	
Passamaquoddy, Me.....	14,610 63	
Machias, Me.....	2,997 00	
Wiscasset, Me.....	3,548 00	
Castine, Me.....	4,462 00	
Bath, Me.....	6,279 50	
Kennebunk, Me.....	438 51	
		\$145,353 14
Portsmouth, N. H.....		8,125 00
Vermont, Vt.....		70,950 37
New Bedford, Mass.....	5,751 00	
Fall River, Mass.....	4,379 31	
Gloucester, Mass.....	10,086 00	
Marblehead, Mass.....	2,303 38	
Plymouth, Mass.....	1,686 00	
Salem, Mass.....	6,251 88	
Nantucket, Mass.....	638 01	
Barnstable, Mass.....	6,933 90	
Newburyport, Mass.....	2,499 00	
Edgartown, Mass.....	2,351 67	
Boston, Mass.....	722,993 08	
		767,373 23
Bristol, R. I.....	1,611 08	
Newport, R. I.....	3,799 79	
Providence, R. I.....	25,198 00	
		30,608 87
New Haven, Conn.....	15,467 62	
Fairfield, Conn.....	1,396 00	
Middletown, Conn.....	6,058 69	
New London, Conn.....	5,693 84	
Stonington, Conn.....	1,457 00	
		30,073 15
Dunkirk, N. Y.....	3,240 63	
Buffalo, N. Y.....	65,755 37	
Oswegatchie, N. Y.....	24,771 81	
Niagara, N. Y.....	44,473 91	
Champlain, N. Y.....	27,501 69	
Albany, N. Y.....	12,305 88	
Sag Harbor, N. Y.....	1,035 03	
Oswego, N. Y.....	44,904 16	
Genesee, N. Y.....	25,895 40	
New York, N. Y.....	2,826,203 16	
Cape Vincent, N. Y.....	9,657 67	
		3,085,744 71
Burlington, N. J.....	181 39	
Newark, N. J.....	2,670 00	
Perth Amboy, N. J.....	11,723 00	
Bridgeton, N. J.....	6,796 00	
Little Egg Harbor, N. J.....	2,337 00	
Great Egg Harbor, N. J.....	971 50	
		24,678 89
Pittsburgh, Pa.....	44,032 98	
Philadelphia, Pa.....	425,730 38	
Erie, Pa.....	4,469 06	
		474,232 42
Delaware, Del.....		7,752 04
Eastern, Md.....	3,015 97	
Annapolis, Md.....	1,876 09	
Baltimore, Md.....	299,043 01	
		303,935 07
Georgetown, D. C.....		5,731 37
Norfolk, Va.....	14,292 34	
Yorktown, Va.....	11,662 57	
Richmond, Va.....	7,319 55	
Alexandria, Va.....	2,316 00	
Cherrystone, Va.....	3,857 00	
Tappahannock, Va.....	1,023 00	
Petersburg, Va.....	3,354 75	
		43,825 21
Wheeling, W. Va.....		964 49
Beaufort, N. C.....	2,675 27	
Pamlico, N. C.....	4,934 00	
Wilmington, N. C.....	12,216 15	
Albemarle, N. C.....	2,986 30	
		22,811 72
Carried forward.....		5,022,159 68

*STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, &c.—Continued.*

Brought forward.....		\$5,022,159 68
Beaufort, S. C.....	\$5,236 95	
Georgetown, S. C.....	1,633 00	
Charleston, S. C.....	19,108 00	25,977 95
Brunswick, Ga.....	6,363 00	
Savannah, Ga.....	17,257 94	
Saint Mary's, Ga.....	1,810 00	
Atlanta, Ga.....	937 15	26,368 09
Key West, Fla.....	26,920 54	
Saint Mark's, Fla.....	4,026 00	
Fernandina, Fla.....	4,563 11	
Saint John's, Fla.....	4,150 00	
Pensacola, Fla.....	11,824 93	
Apalachicola, Fla.....	2,855 50	
Saint Augustine, Fla.....	2,150 00	56,490 08
Mobile, Ala.....		17,668 14
Pearl River, Miss.....	6,849 85	
Natchez, Miss.....	631 54	
Vicksburg, Miss.....	685 00	8,166 39
New Orleans, La.....	241,065 43	
Teche, La.....	5,326 00	240,391 43
Corpus Christi, Tex.....	20,764 07	
Brázos de Santiago, Tex.....	42,395 51	
Galveston, Tex.....	48,943 89	
Paso del Norte, Tex.....	29,536 02	
Saluria, Tex.....	17,205 00	158,844 49
Memphis, Tenn.....	2,337 95	
Chattanooga, Tenn.....	409 50	
Nashville, Tenn.....	498 00	3,305 45
Paducah, Ky.....	380 18	
Louisville, Ky.....	11,352 00	11,732 18
Miami, Ohio.....	6,337 40	
Cincinnati, Ohio.....	65,894 34	
Cuyahoga, Ohio.....	25,996 68	
Sandusky, Ohio.....	3,877 00	102,105 42
Huron, Mich.....	35,409 70	
Detroit, Mich.....	56,214 60	
Michigan, Mich.....	3,616 54	
Superior, Mich.....	7,320 53	102,561 37
Evansville, Ind.....	2,964 00	
Indianapolis, Ind.....	5,263 30	8,227 30
Galena, Ill.....	926 00	
Cairo, Ill.....	1,484 00	
Chicago, Ill.....	160,394 70	162,804 70
La Crosse, Wis.....	1,419 00	
Milwaukee, Wis.....	12,221 03	13,640 03
Minnesota, Minn.....	27,124 22	
Duluth, Minn.....	1,428 87	28,553 09
Dubuque, Iowa.....	417 00	
Burlington, Iowa.....	475 00	892 00
Kansas City, Mo.....	3,470 00	
Saint Louis, Mo.....	78,897 46	
Saint Joseph, Mo.....	2,705 00	85,072 46
Puget Sound, Wash.....		17,541 91
Montana and Idaho.....		1,018 25
Alaska, Alaska.....		15,504 65
Denver, Colo.....		3,673 00
Oregon, Oreg.....	8,789 00	
Willamette, Oreg.....	34,969 47	
Yaquina, Oreg.....	2,357 00	
Southern, Oreg.....	3,120 00	49,235 47
Omaha, Nebr.....		1,838 45
San Diego, Cal.....	5,984 00	
Carried forward.....	5,984 00	6,170,371 98

**STATEMENT of EXPENSES for COLLECTING the REVENUE from CUSTOMS
by DISTRICTS, &c.—Continued.**

Brought forward.....	\$5,984 00	\$6,170,371 98
Humboldt, Cal.....	3,295 61	
San Francisco, Cal.....	397,068 63	
Wilmington, Cal.....	12,772 20	
		<u>419,120 44</u>
Contingent expenses and fees in customs cases.....	13,715 96	6,589,492 42
Transportation.....	816 07	
Amounts paid by disbursing agents for salaries, &c.....	178,073 97	
		<u>192,606 00</u>
Total.....		6,782,098 42
From which deduct the following: Miscellaneous, rent, stationery, &c.....		<u>287,251 13</u>
Total net expenditures.....		6,494,847 29

**STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the IN-
TERNAL REVENUE for the FISCAL YEAR ending June 30, 1885, EMBRACING
SALARIES and EXPENSES of COLLECTORS and of SUPERVISORS and SUB-
ORDINATE OFFICERS.**

Alabama.....		\$16,450 62
Arkansas.....		23,874 10
Colorado.....		16,847 08
Connecticut.....		21,412 33
California, first district.....	\$56,649 92	
fourth district.....	28,757 23	
		<u>85,407 15</u>
Delaware.....		10,552 39
Florida.....		13,470 24
Georgia.....		64,987 28
Illinois, first district.....	61,890 30	
second district.....	12,402 04	
fourth district.....	19,115 93	
fifth district.....	78,070 71	
seventh district.....	10 00	
eighth district.....	23,976 62	
thirteenth district.....	19,661 24	
		<u>215,127 44</u>
Indiana, sixth district.....	45,783 11	
seventh district.....	24,693 28	
eleventh district.....	13,805 60	
		<u>84,281 99</u>
Iowa, second district.....	24,885 95	
third district.....	11,131 03	
fourth district.....	8,908 04	
		<u>44,925 02</u>
Kansas.....		16,864 33
Kentucky, second district.....	77,717 12	
fifth district.....	228,763 85	
sixth district.....	69,556 86	
seventh district.....	95,949 26	
eighth district.....	77,747 84	
		<u>549,734 93</u>
Louisiana.....		25,040 53
Maine.....		7,041 39
Massachusetts, third district.....	49,507 97	
tenth district.....	12,492 39	
		<u>62,000 36</u>
Maryland.....		78,570 58
Montana.....		18,184 19
Missouri, first district.....	42,099 74	
fourth district.....	12,300 46	
fifth district.....	220 10	
sixth district.....	37,915 41	
		<u>92,535 71</u>
Minnesota.....		10,091 21
Michigan, first district.....	25,335 05	
fourth district.....	9,435 71	
		<u>34,770 76</u>
Mississippi.....		16,272 03
New York, first district.....	46,817 54	
second district.....	35,809 81	
third district.....	49,007 11	
fourteenth district.....	19,246 60	
fifteenth district.....	19,407 07	
twenty-first district.....	21,113 72	
twenty-fourth district.....	44 61	
twenty-eighth district.....	38,777 07	
		<u>230,223 53</u>
Carried forward.....		1,747,865 19

STATEMENT of EXPENDITURES for ASSESSING and COLLECTING the INTERNAL REVENUE, &c.—Continued.

Brought forward		\$1,747,665 19
New Jersey, first district	\$11,441 95	
third district	15,622 81	
fifth district	24,442 59	
Nebraska		51,507 35
Nevada		8,948 28
New Mexico		28,537 46
New Hampshire		11,929 39
North Carolina, fourth district	57,525 75	
fifth district	34,562 09	
sixth district	150,400 04	
Ohio, first district		242,487 88
sixth district	75,664 23	
tenth district	23,509 83	
eleventh district	24,642 49	
eighteenth district	24,177 67	
eighteenth district	28,750 07	
Oregon		176,834 29
Pennsylvania, first district		13,506 30
ninth district	54,932 49	
twelfth district	52,548 90	
nineteenth district	27,510 62	
twenty-second district	13,913 58	
twenty-third district	78,673 99	
twenty-third district	27,906 08	
Rhode Island		255,505 66
South Carolina		7,690 96
Tennessee, second district		27,084 88
fifth district	22,492 14	
sixth district	81,243 57	
sixth district	20 45	
Texas, first district		103,756 16
second district	10,690 25	
third district	47 35	
fourth district	12,195 19	
fourth district	16,924 12	
Vermont		39,856 91
Virginia, second district		5,803 26
fourth district	38,286 66	
fifth district	32,729 12	
sixth district	1,204 24	
sixth district	53,412 57	
West Virginia		125,632 59
Wisconsin, first district		23,934 84
second district	30,355 74	
third district	7,775 89	
sixth district	13,437 06	
sixth district	10,743 51	
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, &c. (unclassified by districts)		62,312 20
Paid for salaries of agents and subordinate officers, &c. (unclassified by districts)		839,295 15
Paid for transportation		33,212 36
Paid for telegraphing		4,727 83
Paid for miscellaneous		616 26
Paid for miscellaneous		32,139 37
Total		3,853,035.94

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, 1885, with their OCCUPATIONS and COMPENSATION.

Districts, number of persons, and occupation.	Compensation.	Districts, number of persons, and occupation.	Compensation.
AROOSTOOK, ME.		BATH, ME.	
1 collector	\$1,500 00	1 collector	\$3,109 00
6 deputy collectors	6,570 00	1 special deputy collector, inspector, &c	1,460 00
1 inspector	606 00	1 deputy collector, inspector, &c	1,095 00
1 inspector (temporary)	87 00	2 inspectors, weighers, &c	2,190 00
PASSAMAQUODDY, ME.		1 deputy collector and inspector	803 00
1 collector	3,000 00	1 inspector	346 75
1 deputy collector and inspector	1,800 00	1 inspector	255 50
1 deputy collector and inspector	1,460 00	PORTLAND AND FALMOUTH, ME.	
1 deputy collector and inspector	1,095 00	1 collector	6,000 00
1 deputy collector and inspector	912 50	2 deputy collectors	6,000 00
2 deputy collectors and inspectors	1,460 00	4 clerks	4,800 00
4 inspectors	4,380 00	2 clerks	2,200 00
3 inspectors	2,737 50	2 clerks	1,460 00
1 watchman	912 50	1 clerk and superintendent warehouse	1,500 00
2 watchmen	1,460 00	3 storckeeper	3,285 00
1 clerk	1,095 00	3 weighers and gangers	6,000 00
FRENCHMAN'S BAY, ME.		1 marker	730 00
1 collector	1,166 44	1 messenger	650 00
1 deputy collector	1,200 00	1 night watchman	730 00
1 deputy collector and inspector	1,095 00	2 boatmen	1,460 00
1 deputy collector and inspector	846 60	1 deputy collector and inspector	949 84
1 deputy collector and inspector	602 25	24 inspectors	29,815 71
1 deputy collector and inspector	18 25	2 watchmen	1,324 00
MACHIAS, ME.		1 surveyor	4,500 00
1 collector	1,692 22	1 deputy surveyor	2,500 00
1 deputy collector and inspector	1,095 00	1 appraiser	3,000 00
2 deputy collectors and inspectors	1,642 50	1 assistant appraiser	2,500 00
BANGOR, ME.		1 examiner	663 30
1 collector	3,000 00	1 laborer	720 00
1 special deputy collector	1,600 00	SACO, ME.	
1 deputy collector and inspector	1,460 00	1 collector (from February 3, 1885)	116 74
3 deputy collectors and inspectors	3,285 00	1 deputy collector	450 00
1 inspector	1,095 00	KENNEBUNK, ME.	
1 inspector	1,080 00	1 collector	116 75
1 inspector	519 00	1 inspector	584 00
1 inspector and clerk	1,095 00	YORK, ME.	
CASTINE, ME.		1 collector	259 61
1 collector	645 14	PORTSMOUTH, N. H.	
2 deputy collectors and inspectors	2,190 00	1 collector	406 94
3 deputy collectors and inspectors	2,463 75	1 deputy collector and inspector	1,172 50
BELFAST, ME.		1 deputy collector and inspector	1,005 00
1 collector	1,203 07	1 deputy collector and inspector	551 00
2 inspectors	2,190 00	1 special inspector	1,340 00
1 inspector	292 00	3 inspectors	2,656 50
1 inspector	200 75	1 boatman	367 00
1 inspector	109 50	VERMONT, VT.	
1 storekeeper	50 00	1 collector	3,184 00
1 storekeeper	8 40	1 deputy collector, inspector, and clerk	2,500 00
1 inspector	400 00	2 deputy collectors, inspectors, and clerks	3,600 00
WISCASSET, ME.		2 deputy collectors, inspectors, and clerks	3,200 00
1 collector	688 11	2 deputy collectors, inspectors, and clerks	3,000 00
1 deputy collector, &c	1,277 50	1 deputy collector, inspector, and clerk	1,400 00
1 deputy collector, &c	1,095 00	1 deputy collector, inspector, and clerk	1,200 00
1 deputy collector, &c	730 00	2 deputy collectors, inspectors, and clerks	2,774 00
WALDOBOROUGH, ME.		3 deputy collectors, inspectors, and clerks	3,613 50
1 collector (for 5 months)	1,157 76		
1 special deputy collector	1,460 00		
1 deputy collector	1,460 00		
1 deputy collector	1,095 00		
1 deputy collector	912 50		
1 deputy collector	730 00		
1 deputy collector	693 50		

STATEMENT of the NUMBER of PERSONS EMPLOYED in each DISTRICT, &c.—
Continued.

Districts, number of persons, and occupations.	Compensation.	Districts, number of persons, and occupation.	Compensation.
VERMONT, VT.—Continued.		BOSTON AND CHARLESTOWN, MASS.—Continued.	
13 deputy collectors and inspectors	\$13,176 00	1 clerk	\$1,100 00
3 deputy collectors and inspectors	2,007 50	1 messenger	840 00
1 deputy collector and inspector	912 50	1 messenger	720 00
3 deputy collectors and inspectors	1,096 00	1 general appraiser	3,000 00
4 deputy collectors and inspectors	2,072 40	2 appraisers	6,000 00
1 deputy collector	600 00	2 assistant appraisers	5,000 00
2 inspectors	2,920 00	1 examiner of drugs	2,500 00
20 inspectors	20,835 00	1 examiner	2,000 00
1 inspector	512 00	10 examiners	18,000 00
1 clerk	791 20	3 examiners	4,800 00
1 clerk	800 00	2 examiners	2,800 00
6 tally clerks	622 00	4 examiners	4,800 00
2 night watchmen	752 00	1 clerk to general appraiser	1,400 00
NEWBURYPORT, MASS.		1 clerk	1,600 00
1 collector	318 48	1 clerk	1,400 00
1 deputy collector and inspector	1,095 00	2 clerks	2,400 00
2 inspectors, weighers, &c.	1,204 50	6 samplers	7,200 00
1 janitor	540 00	3 samplers of sugar	3,600 00
GLOUCESTER, MASS.		11 openers and packers	9,900 00
1 collector	3,951 00	1 assistant sampler	840 00
1 deputy collector	1,500 00	2 messengers	1,680 00
1 clerk	1,300 00	1 naval officer	5,000 00
1 inspector	1,277 00	1 deputy naval officer	2,500 00
4 inspectors	4,380 00	1 chief clerk	2,000 00
1 inspector	292 75	5 clerks	9,000 00
1 boatman	750 00	7 clerks	11,200 00
1 storekeeper	416 00	4 clerks	4,800 00
1 storekeeper	50 00	1 messenger	800 00
1 storekeeper	215 00	1 clerk in charge of P. B. S.	2,000 00
1 storekeeper	230 00	1 clerk and storekeeper	2,000 00
SALEM AND BEVERLY, MASS.		1 clerk and storekeeper	1,600 00
1 collector	884 25	1 clerk and storekeeper	800 00
1 special deputy collector and in- spector	1,460 00	11 assistant storekeepers	8,800 00
1 weigher, gauger, and inspector	1,095 00	1 gauger	2,000 00
1 inspector	1,095 00	2 assistant gaugers	2,920 00
3 inspectors	2,901 75	3 weighers	6,000 00
1 janitor	540 00	3 assistant weighers	4,380 00
MARBLEHEAD, MASS.		15 assistant weighers	10,162 50
1 collector	287 07	14 assistant weighers	15,330 00
2 deputy collectors	2,190 00	3 weighers' clerks	3,000 00
BOSTON AND CHARLESTOWN, MASS.		4 boatmen	3,285 00
1 collector	8,000 00	8 night watchmen	5,840 00
1 comptroller and clerk	4,500 00	80 inspectors	125,560 00
3 deputy collectors	9,000 00	14 storekeepers	20,440 00
1 auditor and clerk	3,000 00	1 watchman	1,095 00
1 cashier	3,000 00	1 carpenter	821 25
1 assistant cashier	2,200 00	1 inspectress	201 00
1 secretary and chief clerk	2,500 00	25 night inspectors	27,375 00
4 chief clerks	8,000 00	2 foremen of laborers	2,000 00
8 clerks	14,400 00	38 laborers	21,032 00
18 clerks	28,800 00	1 measurer of marble	63 00
31 clerks	43,400 00	Paid laborers to weighers	54,368 10
14 clerks	16,800 00	PLYMOUTH, MASS.	
19 clerks	19,000 00	1 collector	773 89
1 clerk	840 00	1 deputy collector	1,000 00
4 clerks	3,200 00	1 inspector	200 75
1 copyist	600 00	1 inspector	177 65
6 messengers	5,040 00	BARNSTABLE, MASS.	
9 messengers	6,480 00	1 collector	1,417 20
1 surveyor	5,000 00	1 deputy collector and inspector	1,095 00
1 deputy surveyor	2,500 00	1 deputy collector and inspector	894 25
1 clerk and assistant to surveyor	1,800 00	1 deputy collector and inspector	803 00
1 clerk	1,800 00	1 deputy collector and inspector	748 25
1 clerk	1,500 00	1 deputy collector and inspector	748 25
1 clerk	1,400 00	1 deputy collector and inspector	492 75
1 clerk	1,200 00	1 deputy collector and inspector	492 75
		1 deputy collector and inspector	401 50
		1 clerk	300 00
		1 boatman	60 00
		8 storekeepers	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.
FALL RIVER, MASS.		MIDDLETOWN, CONN.	
1 collector.....	\$876 10	1 collector.....	\$2,725 51
1 deputy collector, inspector, &c.....	1,340 00	1 special deputy collector.....	1,467 20
1 inspector, weigher, &c.....	1,005 00	1 deputy collector and inspector.....	1,200 00
1 clerk.....	550 50	1 clerk.....	734 40
1 boatman.....	275 60	1 clerk.....	261 54
		1 storekeeper (paid by proprietor).....	100 00
NEW BEDFORD, MASS.		NEW HAVEN, CONN.	
1 collector.....	2,274 53	1 collector.....	3,475 00
1 deputy collector.....	1,500 00	1 deputy collector and clerk.....	1,600 00
1 clerk.....	1,000 00	1 deputy collector and clerk.....	1,200 00
1 inspector, weigher, &c.....	1,096 00	2 clerks.....	2,190 00
1 inspector and boarding officer.....	1,096 00	2 weighers and gaugers.....	2,190 00
		4 inspectors.....	4,380 00
NANTUCKET, MASS.		1 night inspector.....	912 50
1 collector.....	268 68	1 messenger.....	500 00
1 deputy collector.....	300 00	1 fireman.....	486 00
1 inspector.....	9 00	1 janitor.....	500 00
		1 boatman and night watchman.....	400 00
EDGARTOWN, MASS.		FAIRFIELD, CONN.	
1 collector.....	520 73	1 collector.....	828 63
1 special deputy collector, &c.....	1,004 75	1 deputy collector, inspector, &c.....	1,200 00
1 deputy collector and inspector.....	721 60	1 temporary night inspector.....	32 50
1 inspector.....	507 00		
1 boatman.....	275 30		
PROVIDENCE, R. I.		SAG HARBOR, N. Y.	
1 collector.....	4,332 83	1 collector.....	428 71
1 deputy collector, inspector, and clerk.....	2,000 00	1 deputy collector.....	300 00
1 deputy collector and cashier.....	2,000 00	1 surveyor.....	266 37
1 deputy collector.....	2,000 00	1 deputy collector and inspector.....	182 50
5 inspectors, weighers, &c.....	6,387 50		
1 inspector, weigher, &c.....	266 00	GREENPORT, N. Y.	
2 inspectors.....	2,190 00	1 surveyor.....	256 37
1 inspector and boarding officer.....	1,095 00	1 deputy collector and inspector.....	180 00
1 inspector.....	492 75		
1 boatman.....	600 00	PATCHOGUE, N. Y.	
1 messenger and storekeeper.....	1,095 00	1 surveyor.....	214 40
1 storekeeper.....	730 00	1 deputy surveyor.....	107 20
1 watchman.....	603 50		
1 appraiser.....	3,000 00	PORT JEFFERSON, N. Y.	
1 clerk and sampler.....	1,200 00	1 surveyor.....	260 25
BRISTOL AND WARREN, R. I.		NEW YORK, N. Y.	
1 collector.....	89 43	1 collector.....	12,000 00
1 deputy collector, inspector, &c.....	1,095 00	1 assistant collector, Jersey City.....	2,000 00
1 deputy collector, inspector, &c.....	255 50	11 deputy collectors.....	31,149 44
1 boatman.....	216 00	1 cashier.....	5,000 00
NEWPORT, R. I.		1 auditor.....	5,000 00
1 collector.....	483 68	1 assistant auditor.....	3,500 00
1 deputy collector.....	1,000 00	1 clerk.....	5,000 00
1 inspector.....	1,095 00	1 clerk.....	2,700 00
1 inspector.....	602 25	1 superintendent of warehouses.....	1,124 98
1 inspector.....	292 00	10 clerks.....	25,000 00
1 inspector.....	315 00	4 weighers.....	10,000 00
1 boatman.....	400 00	1 clerk.....	2,400 00
STONINGTON, CONN.		8 clerks.....	39,600 00
1 collector.....	402 24	38 clerks.....	76,000 00
1 special deputy collector.....	500 00	3 gaugers.....	6,000 00
1 deputy collector and inspector.....	400 00	1 measurer of marble.....	2,000 00
1 deputy collector and inspector.....	300 00	15 clerks.....	27,000 00
NEW LONDON, CONN.		46 clerks.....	73,600 00
1 collector.....	1,145 93	3 weighers' foremen.....	4,800 00
1 deputy collector and clerk.....	1,600 00	319 inspectors.....	465,740 00
3 inspectors.....	3,285 00	1 inspector at Troy.....	1,460 00
1 janitor.....	600 00	58 storekeepers.....	84,620 00
		1 storekeeper at Castle Garden.....	1,460 00
		1 engineer.....	1,500 00
		1 carpenter.....	1,500 00
		69 clerks.....	96,600 00
		67 assistant weighers.....	83,884 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.
NEW YORK, N. Y.—Continued.		NEW YORK, N. Y.—Continued.	
12 assistant gaugers	\$15,024 00	6 clerks	\$10,800 00
102 clerks	122,400 00	17 clerks	27,200 00
2 ushers	2,400 00	1 clerk	1,550 00
1 engineer	1,200 00	10 clerks	14,000 00
1 book-binder	1,200 00	14 clerks	16,800 00
1 detective	1,200 00	1 clerk	1,000 00
18 clerks	18,000 00	8 messengers	6,720 00
1 usher	1,000 00	1 messenger	500 00
5 watchmen	5,000 00	1 surveyor	8,000 00
4 watchmen, Sunday	520 00	1 auditor	5,000 00
1 engineer of naval office	1,000 00	1 deputy surveyor	2,500 00
117 night inspectors	128,115 00	2 clerks	3,000 00
9 inspectresses	9,855 00	9 clerks	14,400 00
3 carpenters	3,285 00	7 inspectors of passenger vessels	10,220 00
30 watchmen in public stores	32,850 00	3 clerks	4,200 00
1 acting assistant engineer	1,095 00	2 clerks	2,400 00
1 opener and packer	1,095 00	2 messengers	1,680 00
2 clerks and messengers	1,800 00	5 messengers	3,600 00
7 firemen in public stores	5,477 50	1 messenger	500 00
2 searchers in public stores	1,565 00		
6 book-keepers in public stores	4,695 00	ALBANY, N. Y.	
1 watchman in public stores	912 50	1 surveyor	4,558 39
54 messengers	45,360 00	1 deputy surveyor	1,460 00
1 elevator conductor	800 00	2 deputy surveyors	2,190 00
6 elevator men	4,695 00	4 inspectors	4,380 00
4 coastwise inspectors	730 00		
5 messengers	3,000 00	CHAMPLAIN, N. Y.	
4 firemen	2,880 00	1 collector	2,500 00
15 porters	10,800 00	1 special deputy collector and inspector	1,800 00
77 laborers (temporary)	48,202 00	1 deputy collector and clerk	1,460 00
1 acting fireman	730 00	1 deputy collector and inspector	1,200 00
4 weighers' janitors	2,504 00	1 deputy collector and inspector	1,095 00
1 scrubber	540 00	1 deputy collector and inspector	968 00
1 scrubber	360 00	3 deputy collectors and inspectors	2,700 00
1 assistant book binder	214 67	2 deputy collectors and inspectors	1,800 80
1 deputy collector	200 00	5 deputy collectors and inspectors	4,471 25
1 general appraiser	3,000 00	6 deputy collectors and inspectors	4,818 00
1 clerk	2,500 00	1 deputy collector and inspector	700 00
1 clerk	2,000 00	1 deputy collector and inspector	424 95
1 clerk	1,700 00	1 deputy collector and inspector	399 35
1 clerk	1,600 00	2 inspectors	798 70
4 clerks	4,800 00	1 inspector (temporary)	24 50
1 messenger	840 00	1 janitor	480 00
1 opener and packer	939 00		
1 appraiser	4,000 00	OSWEGATCHIE, N. Y.	
10 assistant appraisers	30,000 00	1 collector	2,560 00
21 examiners	52,500 00	1 special deputy collector	1,600 00
1 examiner	2,300 00	1 deputy collector	1,500 00
7 examiners	15,400 00	3 deputy collectors	3,667 03
1 examiner	2,100 00	3 deputy collectors and inspectors	3,277 00
12 examiners	24,000 00	2 deputy collectors and inspectors	1,606 00
26 examiners	46,800 00	1 deputy collector and inspector	432 00
5 examiners	8,000 00	3 deputy collectors and inspectors	1,806 75
7 clerks	11,200 00	1 inspector	1,460 00
1 clerk and verifier	1,500 00	6 inspectors	5,322 00
1 examiner	1,450 00	1 inspector	912 50
3 examiners	4,200 00	1 inspectress	353 00
11 clerks and verifiers	15,400 00		
1 opener and packer	1,460 00	CAPE VINCENT, N. Y.	
7 examiners	8,400 00	1 collector	2,500 00
2 clerks	2,400 00	1 special deputy collector	1,500 00
17 clerks and verifiers	20,400 00	1 deputy collector	1,200 00
30 samplers	38,400 00	4 deputy collectors and inspectors	2,742 00
1 clerk	1,150 00	1 deputy collector and inspector	180 00
1 clerk and verifier	1,150 00	1 deputy collector and inspector	273 00
2 samplers	2,300 00	6 deputy collectors and inspectors	2,737 50
6 foremen of openers, &c.	7,042 50	2 inspectors	2,109 00
1 messenger	1,173 75	1 inspector	222 00
71 openers and packers	66,669 00		
3 clerks	2,592 00	OSWEGO, N. Y.	
35 messengers	29,400 00	1 collector	4,500 00
55 openers and packers	47,341 25	1 special deputy collector	1,800 00
1 naval officer	8,000 00		
1 deputy naval officer	2,500 00		
5 clerks	12,500 00		
8 clerks	17,600 00		
19 clerks	38,000 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.
OSWEGO, N. Y.—Continued.		BUFFALO CREEK, N. Y.—Continued.	
1 deputy collector.....	\$1,600 00	1 inspector (temporary).....	\$90 00
2 deputy collectors.....	2,800 00	11 inspectors.....	12,045 00
2 deputy collectors.....	2,000 00	1 messenger.....	800 00
1 deputy collector.....	900 00		
7 deputy collectors and inspectors.....	4,304 00	DUNKIRK, N. Y.	
18 inspectors.....	10,381 00	1 collector.....	1,007 89
1 superintendent warehouses *.....	1,095 00	1 deputy collector and inspector.....	1,460 00
1 storekeeper *.....	1,095 00	1 inspector.....	645 00
6 storekeepers *.....	805 00	1 inspector.....	10 25
GENESEE, N. Y.		NEWARK, N. J.	
1 collector.....	2,777 15	1 collector.....	1,110 12
1 deputy collector and clerk.....	1,800 00	1 deputy collector and inspector.....	1,200 00
2 deputy collectors and clerks.....	2,400 00	1 inspector.....	1,095 00
1 deputy collector and clerk.....	1,095 00		
1 deputy collector, clerk, and inspector.....	1,405 25	PERTH AMBOY, N. J.	
1 deputy collector and inspector.....	1,404 00	1 collector.....	3,494 41
2 deputy collectors and inspectors.....	2,190 00	1 special deputy collector.....	1,200 00
5 deputy collectors and inspectors.....	3,729 00	3 inspectors.....	3,144 00
14 inspectors.....	7,728 00	1 inspector.....	582 00
1 storekeeper.....	277 15	1 inspector and clerk.....	840 00
		1 storekeeper.....	600 00
NIAGARA, N. Y.		1 boatman.....	480 00
1 collector.....	4,500 00		
1 deputy collector and clerk.....	2,500 00	LITTLE EGG HARBOR, N. J.	
1 deputy collector and clerk.....	1,800 00	1 collector.....	390 29
1 deputy collector and clerk.....	1,500 00	1 deputy collector.....	600 00
1 deputy collector and clerk.....	1,400 00	1 inspector.....	730 00
1 deputy collector and cashier.....	1,400 00	1 inspector (temporary).....	249 15
1 deputy collector.....	1,200 00		
1 deputy collector and inspector.....	1,340 00	GREAT EGG HARBOR, N. J.	
8 deputy collectors and inspectors.....	18,090 00	1 collector.....	495 80
1 deputy collector and inspector.....	999 00	1 deputy collector.....	600 00
1 deputy collector and inspector.....	912 00	1 inspector.....	475 50
3 deputy collectors and inspectors.....	1,791 00	1 inspector (temporary).....	184 50
2 storekeepers.....	2,920 00		
1 special inspector.....	1,340 00	BRIDGETON, N. J.	
4 inspectors.....	4,020 00	1 collector.....	733 86
1 inspector.....	928 00	1 deputy collector.....	53 00
1 inspector.....	848 00	1 deputy collector.....	62 50
1 inspector.....	819 00		
2 inspectors.....	918 00	BURLINGTON, N. J.	
1 inspector.....	248 00	1 collector.....	221 00
1 inspectress.....	730 00		
1 messenger.....	600 00	PHILADELPHIA, PA.	
\$6,180.69 of above paid by railroad companies.		1 collector.....	8,000 00
		1 special deputy collector and auditor.....	3,000 01
BUFFALO CREEK, N. Y.		1 deputy collector.....	3,000 00
1 collector.....	4,264 00	1 assistant auditor.....	2,500 00
1 appraiser.....	3,000 00	2 clerks.....	4,000 00
1 special deputy collector.....	2,500 00	1 assistant collector.....	1,500 00
1 entry clerk, &c.....	1,600 00	1 cashier.....	2,500 00
1 warehouse, clerk, &c.....	1,400 00	1 assistant cashier.....	2,000 00
1 cashier.....	1,400 00	3 clerks.....	5,400 00
1 impost clerk.....	1,200 00	1 clerk.....	1,800 05
1 marine clerk.....	1,200 00	1 clerk.....	1,725 88
1 clearance clerk.....	1,200 00	12 clerks.....	19,200 00
2 deputy collectors.....	2,920 00	8 clerks.....	11,200 00
2 deputy collectors.....	2,190 00	1 clerk.....	719 44
1 deputy collector.....	1,277 50	1 clerk.....	700 00
1 special inspector.....	1,460 00	6 clerks.....	7,200 00
1 night clearance clerk.....	570 00	1 clerk.....	586 70
1 storekeeper.....	1,095 00	1 clerk.....	290 11
1 storekeeper.....	369 00	2 messengers.....	1,440 00
1 inspector.....	1,274 00	1 messenger.....	710 15
2 inspectors.....	2,555 00	1 messenger.....	696 30
1 inspector.....	912 50	1 watchman.....	912 50
3 inspectors.....	3,240 00	1 watchman.....	840 00
1 inspector.....	1,267 00	1 naval officer.....	5,000 00
1 inspector.....	1,041 00		
2 inspectors.....	2,178 00		
1 inspector.....	552 00		

* Paid by owners of warehouses.

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.
PHILADELPHIA, PA.—Continued.		PHILADELPHIA, PA.—Continued.	
1 deputy naval officer	\$2,500 00	2 laborers to gauger	\$1,825 00
1 clerk	2,000 00	1 stenciler	77 50
2 clerks	3,600 00	1 stenciler	708 40
1 clerk	1,400 00	1 watchman	912 50
1 clerk	1,200 00		
1 messenger	720 00	ERIE, PA.	
1 surveyor	5,000 00	1 collector	1,374 41
1 deputy surveyor	2,500 00	1 deputy collector	1,600 00
2 clerks	2,800 00	1 inspector	846 00
1 clerk	1,200 00	1 inspector	852 00
1 messenger	840 00	1 inspector	867 00
1 general appraiser	3,000 00	1 janitor	600 00
1 clerk	1,300 00		
1 appraiser	3,000 00	PITTSBURGH, PA.	
2 assistant appraisers	5,000 00		
1 examiner	2,000 00	1 surveyor	5,000 00
6 examiners	10,200 00	1 deputy surveyor	1,800 00
1 examiner	1,200 00	1 deputy surveyor	1,200 00
1 examiner of drugs	1,000 00	1 inspector and examiner	1,460 00
1 clerk	1,500 00	4 inspectors	4,380 00
2 clerks	2,600 00	1 messenger	600 00
1 clerk	1,200 00	1 clerk	1,100 00
13 packers	11,700 00		
1 packer	450 00	DELAWARE, DEL.	
1 messenger	700 00	1 collector	2,073 33
2 watchmen	1,825 00	1 special deputy collector	1,600 00
1 watchman	720 00	1 deputy collector	500 00
1 watchman	710 00	2 inspectors	2,007 50
1 watchman	700 00	1 inspector	602 25
1 foreman of laborers	900 00	1 inspector	35 00
12 laborers to appraisers	8,400 00	1 inspector	27 50
1 laborer to appraisers	397 36	4 boatmen	1,200 00
1 marker	720 00	1 boatman	287 66
1 weigher	2,000 00		
14 assistant weighers	15,400 00	BAITIMORE, MD.	
1 assistant weigher	825 00	1 collector	7,000 00
1 assistant weigher	454 58	2 deputy collectors	6,000 00
1 clerk	1,200 00	1 deputy collector	800 00
2 foremen	1,825 00	1 cashier	2,500 00
1 gauger	2,000 00	1 auditor	2,500 00
1 assistant gauger	1,200 00	1 assistant auditor	1,800 00
1 measurer	1,100 00	1 assistant cashier	1,800 00
4 special inspectors	5,840 00	8 clerks	14,400 00
1 special inspector	1,116 00	7 clerks	11,095 67
1 special inspector	972 00	9 clerks	12,559 93
63 inspectors	80,482 50	5 clerks	6,000 00
1 inspector	1,274 00	1 clerk	1,000 00
1 inspector	1,267 00	1 messenger and copyist	978 23
1 inspector	1,228 50	1 captain of watch	1,000 00
1 inspector	1,113 00	2 messengers	1,797 53
1 inspector	1,039 50	4 watchmen	3,360 00
1 inspector	1,094 50	1 messenger	630 00
1 inspector	941 50	5 messengers	3,060 00
1 inspector	857 50	2 laborers	1,440 00
2 inspectors	1,505 00	2 inspectors	2,672 00
1 inspector	640 50	41 inspectors	50,526 00
1 inspector	600 00	1 inspector (temporary)	450 50
1 inspectress	1,014 00	Inspectors' night service	3,801 00
28 night inspectors	30,660 00	1 captain night inspectors	1,277 50
1 night inspector	1,089 00	1 lieutenant night inspectors	1,086 00
1 night inspector	1,086 00	32 night inspectors	34,200 00
1 night inspector	1,083 00	2 debenture markers	1,680 00
1 night inspector	795 00	1 female examiner	600 00
1 night inspector	636 00	1 pilot	720 00
1 night inspector	615 00	1 fireman	540 00
1 night inspector	612 00	1 boatman	540 00
1 night inspector	534 00	1 boatman	480 00
1 night inspector	759 00	1 weigher	2,000 00
1 boatman	720 00	1 gauger	1,300 00
1 boatman	686 63	3 clerks	3,454 94
1 carpenter	800 00	11 assistant weighers	13,200 00
1 storekeeper and clerk	1,000 00	1 foreman of laborers	840 00
15 laborers at public stores	10,500 00	2 messengers	1,440 00
1 laborer at public stores	665 38	1 keeper of scale-room	660 00
1 laborer at public stores	433 63		
1 laborer to measurer	912 50		
1 foreman to laborers	840 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.		YORKTOWN, VA.—Continued.	
1 general appraiser	\$2,918 50	1 gauger (temporary)	\$195 00
2 local appraisers	6,000 00	1 gauger (temporary)	276 00
3 examiners	5,400 00	1 inspector (temporary)	225 00
3 examiners	4,800 00	3 inspectors (temporary)	171 00
2 clerks	3,200 00	3 inspectors (temporary)	270 60
1 foreman	840 00	2 inspectors (temporary)	108 00
6 laborers	5,040 00	2 inspectors (temporary)	54 00
5 laborers	3,600 00	1 inspector (temporary)	66 00
1 clerk and storekeeper	1,800 00	1 inspector (temporary)	45 00
1 clerk	1,600 00	1 inspector (temporary)	48 00
1 engineer	1,200 00	1 inspector (temporary)	39 00
1 fireman	1,095 00	1 inspector (temporary)	24 00
4 porters	3,280 00	1 inspector (temporary)	9 00
4 laborers	2,880 00	2 boatmen	720 00
7 storekeepers	8,144 50	4 laborers (temporary)	468 00
1 storekeeper	399 00		
Storekeeper, night service	840 00		
6 temporary assistant gaugers	2,744 00		
1 naval officer	5,000 00		
1 deputy naval officer	2,500 00		
2 clerks	3,200 00		
3 clerks	4,200 00		
1 clerk	1,000 00		
2 messengers	1,440 00		
1 surveyor	4,500 00		
1 deputy surveyor	2,500 00		
1 clerk	1,800 00		
1 clerk	453 30		
41 laborers	8,685 28		
ANNAPOLIS, MD.		RICHMOND, VA.	
1 collector	847 83	1 collector	1,018 99
1 deputy collector	1,095 00	1 deputy collector and clerk	1,600 00
1 deputy collector	292 00	1 deputy collector and inspector	730 00
1 boatman	145 00	4 clerk and inspector	1,800 00
		2 inspectors	2,190 00
		1 inspector and gauger	93 00
		1 watchman	720 00
		1 janitor	700 00
		1 engineer	1,000 00
		1 assistant engineer	396 00
		1 boatman	420 00
EASTERN, MD.		PETERSBURG, VA.	
1 collector	2,718 55	1 collector	115 39
1 deputy collector and inspector	1,095 00	1 deputy collector and clerk	1,260 00
		1 deputy collector and inspector	1,095 00
		1 messenger and night watchman	730 00
		1 boatman	220 20
GEORGETOWN, D. C.		NORFOLK AND PORTSMOUTH, VA.	
1 collector	1,552 72	1 collector	2,568 22
1 special deputy collector	1,600 00	1 deputy collector	1,600 00
1 deputy collector and inspector	1,065 00	2 clerks	2,600 00
1 inspector	1,095 00	1 clerk	900 00
		1 inspector	1,460 00
		4 inspectors	4,380 00
		1 inspector	822 00
		1 watchman	720 00
		1 boatman	480 00
		2 boatmen	840 00
		1 boatman	330 00
ALEXANDRIA, VA.		WHEELING, W. VA.	
1 collector	300 00	1 surveyor	1,032 93
1 deputy collector	1,200 00	1 clerk	500 00
1 inspector	985 00		
TAPPAHANNOCK, VA.		ALBEMARLE, N. C.	
1 collector	509 38	1 collector	1,209 69
1 deputy collector	600 00	1 special deputy collector	600 00
		1 deputy collector and inspector	1,095 00
CHERRYSTONE, VA.		FAMLICO, N. C.	
1 collector	824 50	1 collector	1,416 83
2 deputy collectors	1,800 00	1 deputy collector	900 00
1 deputy collector	480 00	1 deputy collector and messenger	420 00
		1 deputy collector and inspector	693 50
		2 deputy collectors and inspectors	730 00
		4 boatmen	960 00
YORKTOWN, VA.		WILMINGTON, N. C.	
1 collector	3,084 13	1 collector	2,859 75
1 special deputy collector	1,217 00	1 special deputy collector	1,800 00
1 deputy collector	600 00	1 deputy collector	1,600 00
1 inspector, weigher, &c.	1,095 00		
1 inspector and clerk	1,095 00		
1 inspector	912 50		
1 storekeeper	1,095 00		
2 gaugers (temporary)	606 00		
1 gauger (temporary)	129 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.
WILMINGTON, N. C.—Continued.		SAINT JOHN'S, FLA.	
1 clerk	\$1,000 00	1 collector	\$1,269 59
3 inspectors	3,285 00	1 deputy collector and inspector	1,095 00
2 inspectors	1,004 00	1 deputy collector and inspector	492 75
1 inspector	180 00	1 inspector	1,089 00
1 inspector	135 00	1 messenger	300 00
2 boatmen	840 00	1 boatman	100 00
2 boatmen	760 00		
DEAUFORT, N. C.		SAINT AUGUSTINE, FLA.	
1 collector	1,121 39	1 collector	500 00
2 deputy collectors	916 67	2 deputy collectors	960 00
2 temporary inspectors	51 00	2 boatmen	480 00
1 watchman	40 00	1 boatman	180 00
1 boatman	240 00		
GEORGETOWN, S. C.		KEY WEST, FLA.	
1 collector	414 17	1 collector	3,305 56
1 deputy collector	600 00	1 deputy collector	2,000 00
2 boatmen	600 00	4 clerks	4,404 00
		1 storekeeper	1,340 00
		1 tobacco examiner	1,340 00
		1 chief inspector	1,172 50
		7 inspectors	4,773 50
		1 chief night inspector	842 50
		3 night inspectors	1,948 00
		4 special inspectors	1,569 00
		1 watchman	669 50
		1 messenger	669 80
		1 janitor	476 60
		1 drug examiner	10 00
		4 boatmen	1,468 00
		1 deputy collector and inspector	1,101 10
		3 deputy collectors and inspectors	1,462 50
		4 boatmen	1,100 00
CHARLESTON, S. C.		SAINT MARK'S, FLA.	
1 collector	5,205 77	1 collector	747 91
1 deputy collector	2,000 00	1 special deputy collector and inspector	1,368 00
8 clerks	4,500 00	1 inspector	1,095 00
1 chief inspector	1,444 00	1 inspector	492 75
5 inspectors	5,475 00	1 boatman	600 00
1 inspector (temporary)	264 00		
1 watchman	600 00		
1 watchman	550 50		
1 messenger	730 00		
4 boatmen	1,920 00		
DEAUFORT, S. C.		APALACHICOLA, FLA.	
1 collector	1,942 42	1 collector	1,194 48
2 inspectors	2,190 00	1 deputy collector and inspector	1,095 00
4 boatmen	1,680 00	1 inspector (temporary)	285 00
		1 weigher and gauger (temporary)	84 00
SAVANNAH, GA.		PENSACOLA, FLA.	
1 collector	3,590 79	1 collector	3,000 00
1 deputy collector	2,000 00	1 special deputy collector	1,600 00
1 deputy collector	41 94	1 deputy collector and clerk	1,200 00
3 clerks	3,802 90	1 clerk	728 18
2 inspectors	2,920 00	5 inspectors	5,475 00
3 inspectors	3,285 00	1 inspector	795 00
3 night inspectors	2,190 00	1 inspector	342 00
3 boatmen	1,800 00	2 watchmen	1,460 00
1 boatman	360 00	1 messenger	600 00
1 messenger	720 00	1 janitor	500 00
1 storekeeper	165 00	2 boatmen	920 00
1 temporary inspector	36 00	4 boatmen	1,680 00
ATLANTA, GA.		MOBILE, ALA.	
1 surveyor	1,007 33	1 collector	2,152 74
		1 special deputy collector and cashier	1,800 00
BRUNSWICK, GA.		1 deputy collector and clerk	1,600 00
1 collector	2,933 83	1 entry and clearance clerk	1,400 00
2 deputy collectors	2,190 00	1 inspector, acting appraiser	1,460 00
1 inspector	1,095 00	6 inspectors	6,570 00
5 boatmen	1,500 00	2 night inspectors	1,460 00
		1 night watchman	730 00
SAINT MARY'S, GA.		1 messenger	730 00
1 collector	550 24		
1 deputy collector	900 00		
1 boatman	286 01		
FERNANDINA, FLA.			
1 collector	1,150 69		
1 deputy collector	1,188 50		
1 inspector	1,095 00		
1 inspector	730 00		
2 boatmen	300 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.
MOBILE, ALA.—Continued.		TECHE, LA.	
1 boatman	\$480 00	1 collector	\$1,407 02
1 machinist	480 00	3 inspectors	3,009 00
1 wheelman	480 00	3 boatmen	1,240 00
1 coal-passer	480 00		
1 deck-hand	480 00	GALVESTON, TEX.	
3 janitors	1,000 00	1 collector	4,500 00
1 assistant janitor	300 00	1 clerk	2,000 00
		2 clerks	3,600 00
PEARL RIVER, MISS.		3 clerks	4,800 00
1 collector	1,423 33	1 clerk	1,200 00
2 deputy collectors	2,190 00	1 assistant appraiser	1,800 00
1 inspector	1,095 00	1 porter	500 00
		1 private storekeeper	887 10
VICKSBURG, MISS.		1 machinist	840 00
1 collector	600 00	1 fireman	540 00
		3 deck-hands	1,330 59
NATCHEZ, MISS.		1 laborer	480 00
1 collector	500 00	1 public storekeeper	1,098 00
		1 chief inspector	1,460 00
NEW ORLEANS, LA.		2 inspectors	2,904 00
1 collector	7,000 00	10 inspectors	12,764 50
2 deputy collectors	5,851 65	1 inspector	1,204 50
1 deputy collector	480 00	1 inspector (temporary)	21 00
1 auditor	2,500 00	7 night inspectors	7,658 00
1 cashier	2,500 00	1 messenger	730 00
1 chief clerk	1,197 78		
1 secretary and chief clerk	820 00	SALURIA, TEX.	
2 clerks	3,378 18	1 collector	2,011 30
7 clerks	10,294 13	2 deputy collectors and inspectors	3,200 00
7 clerks	8,993 44	1 deputy collector and inspector	1,277 50
9 clerks	10,227 26	1 deputy collector and inspector	864 00
2 clerks	2,000 00	1 deputy collector and mounted in- spector	231 00
4 clerks	2,668 08	1 deputy collector and mounted in- spector	1,008 00
2 clerks	1,173 35	2 mounted inspectors	2,555 00
1 messenger	750 00	1 mounted inspector	1,235 50
7 messengers	3,904 62	1 mounted inspector	1,083 00
1 warehouse superintendent and ci- gar inspector	1,901 13	1 inspector	856 00
1 clerk and storekeeper	1,800 00	1 inspector	1,277 50
5 storekeepers	5,930 77	1 inspector	1,249 50
1 chief laborer	793 32	1 boatman	330 31
36 laborers	15,527 33	1 porter and messenger	330 00
1 appraiser	3,000 00		
2 assistant appraisers	5,000 00	CORPUS CHRISTI, TEX.	
13 examiners	14,833 70	1 collector	2,774 91
1 examiner	122 28	1 special deputy collector	1,600 00
2 ex-miners	1,628 26	1 deputy collector and inspector	1,572 30
1 special examiner of drugs	1,000 00	1 deputy collector and inspector	1,460 00
2 openers and packers	1,440 00	1 deputy collector and inspector	388 50
1 sampler	750 00	1 clerk	1,200 00
1 marker	600 00	4 inspectors	*5,110 00
7 assistant weighers	7,663 06	1 inspector	1,050 00
2 gaugers	2,901 36	1 inspector and clerk	234 00
1 inspector	1,448 00	1 inspectress	392 00
20 inspectors	21,090 00	1 temporary inspector	122 50
10 inspectors	8,095 50	1 boatman	730 00
1 captain night inspectors	1,095 00	1 porter	420 00
20 night inspectors	14,108 00	1 porter	320 00
1 captain night watch	800 00		
4 night watchmen	2,400 00	BRAZOS DE SANTIAGO, TEX.	
10 boatmen	9,436 38	1 collector	2,455 62
1 naval officer	4,423 09	1 special deputy collector and cashier	1,760 03
1 deputy naval officer	2,500 00	1 deputy collector and chief clerk	1,576 41
1 clerk	1,800 00	1 deputy collector and inspector	1,576 41
1 clerk	1,600 00	1 clerk	91 00
2 clerks	2,800 00	2 clerks	2,393 75
1 messenger	600 00	13 mounted inspectors	16,932 00
1 surveyor	3,500 00	5 inspectors	5,848 50
1 deputy surveyor	2,330 16	3 deputy collectors and inspectors	3,517 50
1 clerk	1,600 00	1 inspectress	869 00
1 clerk	1,400 00	1 inspector	1,005 00
1 clerk	1,150 55		
2 messengers	1,200 00		

*\$1,183 refunded by the 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.
BRAZOS DE SANTIAGO, TEX.—Cont'd.		CUYAHOGA, OHIO—Continued.	
1 inspector	\$837 50	1 deputy collector	\$1,200 00
1 messenger	688 20	1 deputy collector and clerk	1,200 00
1 watchman	406 25	1 clerk	1,200 00
1 temporary inspector	31 50	1 clerk	900 00
1 temporary inspector	10 50	1 deputy collector and inspector	1,277 50
1 temporary inspector	10 00	1 deputy collector and inspector	1,095 00
1 temporary inspector	3 50	1 deputy collector and mounted in-	
1 temporary inspector	2 50	spector	912 50
1 temporary watchman	5 00	3 inspectors	3,081 00
PASO DEL NORTE, TEX.		1 night watchman	1,055 00
1 collector	3,200 00	1 opener and packer	600 00
1 special deputy collector	1,800 00	2 deputy collectors and inspectors	584 00
1 clerk	1,277 50	2 deputy collectors and inspectors	949 00
1 deputy collector and inspector	1,600 00	1 deputy collector and inspector	18 25
3 deputy collectors and inspectors	3,832 50	SANDUSKY, OHIO.	
1 deputy collector and inspector	1,204 50	1 collector	2,500 00
1 deputy collector and inspector	1,003 75	1 special deputy collector and inspec-	
1 deputy collector and inspector	730 00	tor	1,000 00
6 mounted inspectors	7,665 00	1 deputy collector and inspector	300 00
2 inspectors	2,555 00	2 deputy collectors and inspectors	803 00
MEMPHIS, TENN.		2 deputy collectors and inspectors	401 50
1 surveyor	1,156 08	1 deputy collector and inspector	109 50
1 deputy surveyor and clerk	1,000 00	MIAMI, OHIO.	
1 porter	1 60	1 collector	2,500 00
NASHVILLE, TENN.		1 special deputy collector	1,400 00
1 surveyor	520 14	1 deputy collector	1,200 00
CHATTANOOGA, TENN.		1 night deputy collector	672 00
1 surveyor	396 40	1 inspector	1,095 00
PADUCAH, KY.		DETROIT, MICH.	
1 surveyor	462 05	1 collector	4,252 80
LOUISVILLE, KY.		1 special deputy collector	2,353 40
1 surveyor	4,689 68	1 cashier	1,671 38
1 special deputy surveyor and clerk	1,600 00	1 deputy collector and clerk	1,600 00
1 deputy surveyor and book-keeper	1,400 00	1 deputy collector and clerk	1,500 00
1 deputy surveyor and clerk	1,200 00	2 deputy collectors and clerks	2,800 00
1 inspector, examiner, and store-		1 deputy collector and clerk	1,399 98
keeper	1,277 50	1 deputy collector and clerk	1,320 00
1 inspector, weigher, and gauger	1,095 00	1 deputy collector and clerk	1,300 10
1 messenger	547 50	5 deputy collectors and clerks	4,500 00
1 laborer	360 00	1 deputy collector and clerk	882 85
CINCINNATI, OHIO.		2 deputy collectors and clerks	1,937 50
1 surveyor	4,587 90	1 deputy collector and examiner	2,000 00
1 special deputy surveyor	1,835 20	1 messenger	730 00
1 deputy surveyor and cashier	1,284 60	1 deputy collector and inspector	1,600 00
1 clerk	1,284 60	1 deputy collector and inspector	1,200 00
3 clerks	3,303 30	1 deputy collector and inspector	999 00
1 clerk	917 60	1 deputy collector and inspector	990 50
1 clerk	1,005 00	2 deputy collectors and inspectors	2,010 00
1 appraiser	2,752 75	1 deputy collector and inspector	1,097 50
1 examiner	1,062 20	1 deputy collector and inspector	900 00
1 opener and packer	825 00	1 deputy collector and inspector	846 00
1 porter to appraiser	660 70	1 deputy collector and inspector	936 50
1 laborer	550 50	1 deputy collector and inspector	1,012 50
3 inspectors	3,517 50	1 deputy collector and inspector	973 50
1 weigher, gauger, and measurer	1,340 00	2 deputy collectors and inspectors	1,812 50
1 messenger	440 40	1 deputy collector and inspector	898 75
1 night watchman	55 00	1 deputy collector and inspector	893 75
1 drug examiner	50 00	1 deputy collector and inspector	891 25
1 inspector	21 00	1 deputy collector and inspector	837 50
CUYAHOGA, OHIO.		1 deputy collector and inspector	827 50
1 collector	2,500 00	1 deputy collector and inspector	825 00
1 appraiser	3,000 00	1 deputy collector and inspector	277 50
1 special deputy collector	1,800 00	1 deputy collector and inspector	1,112 50
		1 deputy collector and inspector	869 50
		1 deputy collector and inspector	502 50
		1 deputy collector and inspector	76 65
		4 deputy collectors and inspectors	402 00
		1 deputy collector, inspector, and	
		gauger	645 00
		1 deputy collector, inspector, and	
		clerk	906 25

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.		MICHIGAN, MICH.—Continued.	
1 deputy collector, inspector, and clerk.....	\$873 75	1 deputy collector, inspector, and clerk.....	\$624 23
1 deputy collector, inspector, and clerk.....	871 25	1 clerk.....	62 00
2 deputy collectors, inspectors, and clerks.....	670 00	1 deputy collector and inspector.....	912 50
2 deputy collectors, inspectors, and clerks.....	435 50	1 deputy collector and inspector.....	602 25
2 deputy collectors, inspectors, and clerks.....	201 00	1 deputy collector and inspector.....	432 90
2 inspectors.....	1,675 00	1 deputy collector and inspector.....	474 50
2 inspectors.....	1,812 50	1 deputy collector and inspector.....	230 00
1 inspectress.....	495 00	1 deputy collector and inspector.....	223 00
1 inspectress.....	415 50	1 deputy collector and inspector.....	225 00
1 storekeeper.....	1,005 00	1 deputy collector and inspector.....	273 75
1 laborer.....	660 00	1 deputy collector and inspector.....	97 50
Of the above salaries the railroad companies paid \$1,873.		1 deputy collector and inspector.....	145 60
HURON, MICH.		1 deputy collector and inspector.....	99 45
1 collector.....	2,500 00	1 deputy collector and inspector.....	78 60
1 special deputy collector.....	2,000 00	1 deputy collector and inspector.....	90 60
1 deputy collector, cashier, &c.....	1,500 00	1 deputy collector and inspector.....	188 70
1 deputy collector and appraiser.....	1,813 20	1 deputy collector and inspector.....	84 15
1 deputy collector.....	1,500 00	1 deputy collector and inspector.....	75 00
1 deputy collector and clerk.....	1,500 00	1 deputy collector and inspector.....	11 15
1 deputy collector and clerk.....	1,300 00	INDIANAPOLIS, IND.	
1 deputy collector and clerk.....	912 00	1 surveyor.....	3,063 42
1 deputy collector and clerk.....	800 00	1 deputy surveyor and inspector.....	1,095 00
1 deputy collector.....	1,183 10	1 clerk.....	720 00
1 deputy collector.....	1,000 00	1 opener and packer.....	600 00
1 deputy collector.....	912 00	EVANSVILLE, IND.	
3 deputy collectors.....	2,700 00	1 surveyor.....	527 60
1 deputy collector and messenger.....	730 00	1 special deputy surveyor.....	806 00
1 watchman.....	730 00	CHICAGO, ILL.	
1 deputy collector and inspector.....	1,500 00	1 collector.....	7,000 00
1 deputy collector and inspector.....	1,200 00	1 deputy collector and clerk.....	3,000 00
4 deputy collectors and inspectors.....	4,380 00	2 deputy collectors and clerks.....	5,000 00
1 deputy collector and inspector.....	1,032 00	1 deputy collector and clerk.....	2,200 00
1 deputy collector and inspector.....	682 25	1 deputy collector and clerk.....	1,600 00
7 deputy collectors and inspectors.....	6,384 00	1 deputy collector and inspector.....	972 00
1 deputy collector and inspector.....	813 00	1 deputy collector and inspector.....	849 00
1 deputy collector and inspector.....	730 00	1 deputy collector and inspector.....	729 00
2 deputy collectors and inspectors.....	840 00	1 deputy collector and inspector.....	552 00
1 deputy collector and inspector.....	402 00	1 deputy collector, South Chicago.....	270 00
1 deputy collector and inspector.....	401 35	1 surveyor, Michigan City.....	350 00
1 deputy collector and inspector.....	348 00	1 auditor.....	2,200 00
4 deputy collectors and inspectors.....	825 60	1 assistant auditor.....	1,800 00
1 deputy collector and inspector.....	121 35	1 cashier.....	2,200 00
1 deputy collector and inspector.....	84 50	1 assistant cashier.....	1,400 00
1 deputy collector and night inspector.....	607 50	1 confidential secretary.....	2,200 00
2 inspectors.....	2,190 00	1 chief entry clerk.....	1,800 00
2 inspectors.....	1,825 00	1 assistant entry clerk.....	1,680 00
1 inspector.....	862 50	1 clerk.....	1,700 00
1 inspector.....	860 00	3 clerks.....	4,800 00
1 inspector.....	730 00	2 clerks.....	3,000 00
1 inspector.....	548 00	3 clerks.....	4,206 00
SUPERIOR, MICH.		2 clerks.....	2,600 00
1 collector.....	2,500 00	3 clerks.....	3,600 00
1 special deputy collector.....	1,200 00	1 clerk.....	939 58
1 deputy collector and inspector.....	1,000 00	1 clerk.....	920 40
1 deputy collector and inspector.....	1,204 50	1 clerk.....	923 08
1 deputy collector and inspector.....	602 25	1 clerk.....	750 00
3 deputy collectors and inspectors.....	876 00	1 chief weigher.....	1,500 00
1 deputy collector and inspector.....	273 75	1 assistant weigher.....	1,460 00
2 deputy collectors and inspectors.....	273 75	1 assistant weigher.....	1,274 00
2 inspectors.....	1,095 00	1 gauger.....	1,460 00
1 janitor.....	96 00	1 assistant gauger.....	1,277 50
MICHIGAN, MICH.		1 inspector and clerk.....	1,460 00
1 collector.....	2,500 00	1 inspector.....	1,428 00
1 special deputy collector.....	1,200 00	1 inspector.....	1,277 50
		1 inspector.....	1,392 00
		1 inspector.....	1,225 00
		2 inspectors.....	2,436 00
		2 inspectors.....	2,429 00
		1 inspector.....	1,211 00
		1 inspector.....	1,204 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.
CHICAGO, ILL.—Continued.		DULUTH, MINN.—Continued.	
1 inspector.....	\$1,162 00	1 inspector.....	\$852 00
1 inspector.....	1,077 00	1 deputy collector.....	145 00
2 inspectors.....	2,106 00	1 deputy collector.....	37 90
3 inspectors.....	3,150 00		
2 inspectors.....	2,094 00	MINNESOTA, MINN.	
1 inspector.....	1,044 00	1 collector.....	2,665 20
5 inspectors.....	5,205 00	1 special deputy collector.....	1,460 00
1 inspector.....	1,032 00	1 deputy collector.....	2,000 00
1 inspector.....	1,020 00	1 deputy collector.....	1,460 00
1 inspector.....	843 00	2 deputy collectors.....	1,866 00
1 inspector.....	837 00	1 deputy collector, examiner, and	
1 inspector.....	813 00	gauger.....	2,000 00
1 inspector.....	801 00	1 deputy collector and clerk.....	1,460 00
1 inspector.....	376 00	1 deputy collector.....	1,277 50
3 inspectors.....	1,656 00	4 deputy collectors and mounted in-	
1 inspector.....	177 00	spectors.....	5,110 00
1 messenger.....	870 46	1 deputy collector and inspector.....	1,095 00
1 messenger.....	840 00	1 clerk.....	1,095 00
1 messenger.....	780 00	1 clerk and inspector.....	1,095 00
2 watchmen.....	1,825 00	1 mounted inspector.....	1,277 50
3 laborers.....	1,878 00	3 inspectors.....	3,285 00
1 laborer.....	624 00	1 inspector.....	1,249 00
1 laborer.....	596 00		
2 storekeepers.....	2,190 00	DUBUQUE, IOWA.	
1 storekeeper.....	915 00	1 surveyor.....	450 00
1 storekeeper.....	821 25	1 janitor.....	600 00
1 storekeeper.....	264 00	1 assistant janitor.....	300 00
1 storekeeper.....	90 00		
1 appraiser.....	3,000 00	BURLINGTON, IOWA.	
1 examiner.....	1,996 60	1 surveyor.....	438 71
1 examiner.....	1,800 00		
1 examiner.....	1,600 00	SAINT LOUIS, MO.	
1 examiner.....	1,398 98	1 surveyor.....	5,000 00
1 examiner.....	2,000 00	1 special deputy surveyor.....	2,500 00
1 clerk.....	1,198 26	1 deputy surveyor and cashier.....	2,000 00
1 messenger.....	982 00	1 deputy surveyor and clerk.....	1,800 00
4 messenger.....	698 00	1 deputy surveyor and clerk.....	1,600 00
2 openers and packers.....	1,825 00	1 deputy surveyor and inspector.....	1,600 00
1 opener and packer.....	730 00	1 clerk.....	1,500 00
1 laborer.....	622 00	1 clerk.....	1,400 00
1 laborer.....	624 00	1 clerk.....	1,300 00
1 laborer.....	626 00	1 clerk.....	1,200 00
		1 clerk.....	1,084 85
		1 messenger.....	900 00
		1 watchman.....	840 00
		1 appraiser.....	912 50
		1 examiner.....	3,000 00
		1 drug examiner.....	1,400 00
		1 assistant weigher and inspector.....	350 00
		2 inspectors.....	2,868 00
		2 inspectors.....	2,555 00
		3 inspectors.....	3,285 00
		1 storekeeper.....	912 50
		1 sampler.....	912 50
		1 opener and packer.....	730 00
		3 laborers.....	1,440 00
		SAINT JOSEPH, MO.	
		1 surveyor.....	1,364 08
		1 deputy surveyor.....	1,000 00
		KANSAS CITY, MO.	
		1 surveyor.....	2,551 09
		1 deputy surveyor and inspector.....	1,011 00
		OMAHA, NEBR.	
		1 surveyor.....	763 70
		1 deputy surveyor.....	912 00
GALENA, ILL.			
1 surveyor.....	421 19		
1 deputy surveyor.....	500 00		
CAIRO, ILL.			
1 surveyor.....	847 85		
1 deputy surveyor.....	600 00		
MILWAUKEE, WIS.			
1 collector.....	2,728 91		
1 deputy collector.....	1,651 70		
1 clerk.....	1,468 10		
1 clerk.....	1,340 00		
1 inspector.....	1,015 00		
1 deputy collector.....	1,101 10		
1 opener and packer.....	660 70		
1 deputy collector and inspector.....	524 45		
1 deputy collector and inspector.....	268 00		
1 deputy collector and inspector.....	269 95		
1 deputy collector and inspector.....	385 25		
1 deputy collector and inspector.....	134 00		
LA CROSSE, WIS.			
1 surveyor.....	1,200 00		
DULUTH, MINN.			
1 collector.....	1,000 00		
1 special deputy collector.....	1,400 00		
1 deputy collector.....	1,095 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.
DENVER, COLO.		SAN FRANCISCO, CAL.—Continued.	
1 surveyor.....	\$2,038 71	3 deputy collectors.....	\$10,875 00
1 deputy surveyor.....	1,011 00	1 cashier.....	3,500 00
1 janitor.....	72 00	1 clerk.....	3,000 00
MONTANA AND IDAHO.		3 clerks.....	6,000 00
1 collector.....	1,009 34	1 gauger.....	2,000 00
PUGET SOUND, WASH.		3 weighers.....	6,000 00
1 collector.....	3,000 00	4 examiners.....	8,000 00
1 special deputy collector.....	2,150 00	1 inspector of tea.....	2,000 00
2 deputy collectors and clerks.....	3,000 00	21 clerks.....	37,800 00
2 deputy collectors and inspectors.....	2,920 00	1 examiner.....	1,600 00
1 deputy collector and inspector.....	300 00	8 clerks.....	12,800 00
1 deputy collector and inspector.....	250 55	1 storekeeper.....	1,600 00
4 inspectors.....	5,840 00	3 clerks.....	4,500 00
2 inspectors.....	2,555 00	52 inspectors.....	75,920 00
3 inspectors.....	3,600 00	8 storekeepers.....	11,200 00
1 clerk.....	1,200 00	4 clerks.....	4,800 00
1 night inspector.....	900 00	1 clerk and messenger.....	1,200 00
1 night inspector.....	732 50	4 samplers.....	4,800 00
2 boatmen.....	1,200 00	16 assistant weighers.....	19,200 00
1 boatman.....	710 00	1 doorkeeper.....	1,200 00
OREGON, OREG.		2 superintendents of laborers.....	2,400 00
1 collector.....	3,000 00	4 messengers.....	3,600 00
1 deputy collector.....	2,000 00	5 watchmen.....	4,500 00
1 deputy collector.....	1,500 00	1 inspectress.....	1,055 00
2 inspectors.....	2,880 00	31 night inspectors.....	33,945 00
2 boatmen.....	960 00	1 assistant gauger.....	900 00
Special inspectors.....	289 00	26 laborers.....	23,400 00
Expenses of inspectors.....	185 50	2 boatmen.....	1,800 00
Laborers.....	76 80	1 inspector.....	1,000 00
Miscellaneous.....	102 15	1 messenger.....	840 00
WILLAMETTE, OREG.		1 deputy naval officer.....	3,125 00
1 collector.....	4,200 00	6 clerks.....	10,800 00
1 deputy collector.....	2,400 00	1 clerk.....	1,600 00
1 deputy collector.....	2,200 00	2 clerks.....	2,800 00
1 clerk.....	1,500 00	1 messenger.....	1,000 00
1 clerk.....	1,450 00	1 deputy surveyor.....	3,625 00
1 appraiser.....	3,000 00	2 clerks.....	3,600 00
4 day inspectors.....	5,840 00	1 messenger.....	900 00
4 night inspectors.....	3,650 00	WILMINGTON, CAL.	
1 weigher and gauger.....	1,460 00	1 collector.....	3,000 00
1 weigher and inspector.....	1,460 00	1 deputy collector.....	1,500 00
1 opener and packer.....	1,000 00	2 inspectors.....	2,000 00
1 storekeeper.....	1,200 00	2 inspectors.....	2,100 00
YAQUINA, OREG.		1 inspector (temporary).....	372 00
1 collector.....	2,500 00	1 inspector (temporary).....	363 00
SOUTHERN OREGON.		1 inspector (temporary).....	327 00
1 collector.....	1,113 94	1 inspector (temporary).....	315 00
2 deputy collectors.....	2,000 00	1 inspector (temporary).....	237 00
HUMBOLDT, CAL.		1 inspector (temporary).....	219 00
1 collector.....	2,838 94	1 inspector (temporary).....	159 00
2 deputy collectors.....	716 94	1 inspector (temporary).....	156 00
SAN FRANCISCO, CAL.		1 inspector (temporary).....	141 00
1 collector.....	7,000 00	1 inspector (temporary).....	81 00
1 surveyor.....	5,000 00	1 inspector (temporary).....	72 00
1 naval officer.....	5,000 00	1 inspector (temporary).....	63 00
2 appraisers.....	7,250 00	1 inspector (temporary).....	60 00
2 assistant appraisers.....	5,000 00	1 inspector (temporary).....	57 00
1 examiner of drugs.....	2,000 00	SAN DIEGO, CAL.	
1 auditor.....	4,000 00	1 collector.....	3,000 00
ALASKA.		1 deputy collector.....	1,400 00
1 collector.....	3,069 25	2 inspectors.....	2,190 00
1 special deputy collector.....	1,200 00	1 inspector (temporary).....	99 00
3 deputy collectors.....	3,900 00	1 janitor.....	96 00
2 inspectors.....	1,800 00		
1 janitor.....	900 00		
2 watchmen.....	84 00		

STATEMENT of the RECEIPTS, EXPENDITURES, APPROPRIATIONS, BALANCES in the TREASURY, and BALANCES of APPROPRIATIONS of the UNITED STATES, from March 4, 1789, to June 30, 1885, inclusive, compiled from the records in the Register's Office.

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REPORT ON THE FINANCES.

Years.	Receipts.	Expenditures.	Balances in the Treasury, per warrants paid.	Appropriations.	Surplus fund.	Balances of appropriations.
From March 4, 1789, to December 31, 1791	\$10,210,025 75	\$7,207,539 02	\$973,905 75	\$8,901,600 15		\$1,784,061 13
Year ended December 31, 1792	8,740,766 77	9,141,569 67	783,444 51	9,246,646 24		1,889,137 70
Year ended December 31, 1793	5,720,624 28	7,529,575 55	753,661 60	9,276,823 73		3,636,385 88
Year ended December 31, 1794	10,041,101 65	9,302,124 74	1,151,924 17	14,032,686 23	\$415,761 74	7,951,185 63
Year ended December 31, 1795	9,419,802 79	10,435,069 65	516,442 61	9,255,861 71	99,359 03	6,672,018 66
Year ended December 31, 1796	8,740,329 65	8,367,776 84	888,995 42	7,813,952 45	17,417 90	6,101,376 37
Year ended December 31, 1797	8,758,916 40	8,626,012 78	1,021,899 04	8,041,435 75	62,237 25	5,454,562 09
Year ended December 31, 1798	8,209,070 07	8,613,517 68	617,451 43	11,976,848 04	183,120 37	8,634,772 08
Year ended December 31, 1799	12,621,459 84	11,077,043 50	2,161,867 77	13,226,461 89	57,044 38	10,727,146 09
Year ended December 31, 1800	12,451,184 14	11,939,759 92	2,623,311 99	11,954,621 86	2,549,190 77	8,442,637 26
Year ended December 31, 1801	12,945,455 95	12,273,376 94	8,295,391 00	13,472,157 81	895,141 01	9,246,477 12
Year ended December 31, 1802	15,001,391 31	13,276,084 67	5,020,697 64	12,058,891 99	59,450 12	7,969,834 32
Year ended December 31, 1803	11,064,097 63	11,258,983 67	4,825,811 60	13,686,120 12	1,446,149 23	8,950,821 54
Year ended December 31, 1804	11,835,840 02	12,624,646 36	4,037,005 29	12,298,847 74	268,810 89	8,356,212 03
Year ended December 31, 1805	13,689,508 14	13,727,124 41	3,999,988 99	13,836,073 88	3,606,428 00	4,858,733 50
Year ended December 31, 1806	15,008,828 78	15,070,093 97	4,538,123 80	15,582,633 18	674,032 14	4,697,240 57
Year ended December 31, 1807	16,398,019 26	11,292,292 99	9,643,850 07	15,819,275 35	113,422 68	9,110,800 25
Year ended December 31, 1808	17,062,544 09	16,764,554 20	9,941,809 96	16,072,086 80	3,909,531 86	4,508,770 99
Year ended December 31, 1809	7,773,473 12	13,867,226 30	3,848,056 78	15,069,500 91	706,841 74	5,024,003 86
Year ended December 31, 1810	12,144,206 53	13,319,986 74	2,672,276 57	14,719,877 65	1,187,795 16	5,230,099 61
Year ended December 31, 1811	14,431,838 14	13,601,808 91	3,502,305 80	14,738,526 97	268,709 47	6,104,108 20
Year ended December 31, 1812	22,030,032 76	22,279,121 15	3,562,217 41	28,492,349 71	570,868 91	11,746,467 80
Year ended December 31, 1813	40,524,844 85	39,190,520 36	5,196,542 00	37,078,974 05	259,176 57	9,375,744 92
Year ended December 31, 1814	34,559,536 85	38,028,230 32	1,727,848 63	46,602,719 28	592,309 99	17,357,923 89
Year ended December 31, 1815	50,961,237 60	39,582,493 35	13,106,592 88	31,268,309 54	393,050 89	8,650,689 10
Year ended December 31, 1816	57,171,421 82	48,244,495 51	22,033,519 18	49,905,220 35	69,772 93	9,672,279 95
Year ended December 31, 1817	33,833,592 35	40,877,646 04	14,989,465 48	36,613,122 08	372,066 58	5,935,689 41
Year ended December 31, 1818	21,593,836 66	35,104,875 40	1,478,526 74	36,293,021 12	382,514 55	5,841,320 58
Year ended December 31, 1819	24,595,665 37	24,004,190 73	2,079,982 83	24,109,459 80	133,352 02	5,813,228 63
Year ended December 31, 1820	20,881,493 05	21,763,024 85	1,198,461 21	25,497,553 26	137,571 78	9,410,185 26
Year ended December 31, 1821	19,573,703 72	19,000,572 66	1,681,592 26	18,435,406 61	747,308 96	8,007,770 22
Year ended December 31, 1822	20,232,427 04	17,676,592 63	4,237,427 55	20,508,017 81	641,285 65	10,197,909 75
Year ended December 31, 1823	20,540,666 26	15,314,171 00	9,463,922 81	20,100,113 81	150,720 11	14,923,132 45
Year ended December 31, 1824	24,381,212 70	31,898,538 47	1,046,597 13	25,830,635 93	273,363 04	8,581,866 29
Year ended December 31, 1825	26,840,858 02	23,585,804 72	5,201,650 42	22,892,551 72	277,802 61	7,010,803 68
Year ended December 31, 1826	25,260,434 21	21,103,394 40	6,368,686 18	23,255,415 09	251,830 89	6,510,987 42
Year ended December 31, 1827	22,966,263 96	22,656,764 04	6,008,286 10	23,216,650 86	220,181 73	6,850,692 51
Year ended December 31, 1828	24,763,629 23	25,459,479 52	5,972,435 81	22,642,498 01	206,088 47	7,737,533 13
Year ended December 31, 1829	24,827,627 98	25,044,368 40	5,755,704 79	23,825,302 16	193,235 97	4,325,240 92
Year ended December 31, 1830	24,844,116 51	24,585,281 55	6,014,539 75	26,332,220 02	621,845 21	5,450,334 18
Year ended December 31, 1831	28,826,820 82	30,038,446 12	4,502,914 45	29,763,059 61	179,585 86	4,995,412 81

Year ended December 31, 1832	31,865,561 16	84,856,698 06	2,011,777 55	86,476,690 07	137,000 31	6,978,404 61
Year ended December 31, 1833	33,948,426 25	24,257,298 49	11,702,905 31	32,695,782 65	172,073 42	15,244,815 35
Year ended December 31, 1834	21,791,935 55	24,601,982 44	8,892,858 42	20,068,992 40	449,359 56	11,162,465 84
Year ended December 31, 1835	35,431,087 10	17,573,141 56	26,749,803 96	18,317,014 36	482,983 40	11,453,355 24
Year ended December 31, 1836	50,826,796 08	30,568,164 04	46,708,436 00	39,467,844 62	550,016 44	19,503,019 38
Year ended December 31, 1837	27,883,853 84	37,265,037 15	37,327,252 69	39,756,698 75	313,407 51	21,681,273 47
Year ended December 31, 1838	39,019,382 60	39,455,438 35	36,891,196 94	40,065,431 18	2,759,022 17	20,372,244 13
Year ended December 31, 1839	33,881,242 39	37,614,936 15	33,157,503 68	36,078,051 13	958,653 79	17,876,705 32
Year ended December 31, 1840	25,032,193 59	28,226,533 81	29,063,163 40	26,449,926 32	2,973,977 78	13,126,120 05
Year ended December 31, 1841	30,519,477 65	31,797,530 73	28,685,111 08	31,810,954 35	839,208 60	12,300,335 97
Year ended December 31, 1842	34,773,744 89	32,936,876 53	30,521,979 44	32,083,092 99	74,433 69	11,372,118 54
To June 30, 1843	20,782,410 45	12,118,105 15	39,186,284 74	10,757,814 50		10,011,827 89
To June 30, 1844	31,198,555 73	33,642,101 85	36,742,829 62	34,229,492 96	443,945 35	10,155,364 05
To June 30, 1845	29,941,853 90	30,490,408 71	36,194,274 81	28,146,607 98	274,570 38	7,536,993 54
To June 30, 1846	29,699,967 74	27,632,282 90	38,261,939 65	34,474,837 03	735,761 02	13,643,786 65
To June 30, 1847	55,338,168 52	60,520,851 74	33,079,276 43	60,908,294 72	702,618 67	13,328,778 96
To June 30, 1848	56,992,479 21	60,655,143 19	29,416,612 45	66,187,095 90	185,024 99	18,675,538 68
To June 30, 1849	59,796,892 98	56,386,422 74	32,827,082 60	56,826,353 01	1,381,201 63	17,734,267 32
To June 30, 1850	47,649,388 88	44,604,718 26	35,871,753 31	42,131,710 82	178,291 61	14,980,718 33
To June 30, 1851	52,762,704 25	48,476,104 31	40,158,353 25	51,614,348 80	138,286 15	17,927,978 35
To June 30, 1852	49,893,115 60	46,712,608 83	43,338,860 02	44,481,447 56	118,120 30	15,545,540 60
To June 30, 1853	61,500,102 81	54,577,061 74	50,261,901 09	61,058,678 37	1,892,532 30	20,134,678 93
To June 30, 1854	73,892,291 40	75,473,119 08	48,591,073 41	80,327,791 38	121,164 56	24,868,186 65
To June 30, 1855	63,351,374 68	66,164,775 96	47,777,672 13	71,376,975 16	1,107,317 58	28,973,068 32
To June 30, 1856	74,056,899 24	72,726,841 57	49,108,220 80	68,026,682 78	310,950 85	24,562,443 68
To June 30, 1857	68,969,212 57	71,274,587 37	46,892,855 00	73,893,273 62	672,437 49	26,418,098 44
To June 30, 1858	70,372,665 98	82,062,186 74	35,113,384 22	63,502,057 54	513,075 02	27,344,504 22
To June 30, 1859	81,758,557 30	83,678,612 92	33,193,248 60	80,086,485 74	304,652 04	23,357,785 00
To June 30, 1860	76,841,407 83	77,055,075 65	32,079,580 78	75,939,076 09	911,333 32	21,331,152 12
To June 30, 1861	83,371,640 13	85,387,363 08	30,963,857 83	108,592,182 70	756,461 55	43,779,510 19
To June 30, 1862	581,668,805 12	563,667,358 08	46,965,304 87	673,448,954 36	375,814 27	151,185,292 20
To June 30, 1863	859,373,652 51	899,815,911 25	30,523,046 13	1,774,341,938 01	553,928 40	1,025,157,391 40
To June 30, 1864	1,393,451,807 17	1,295,541,114 66	134,433,738 44	799,065,714 58	7,450,845 16	521,822,146 02
To June 30, 1865	1,805,993,250 82	1,906,435,331 37	35,933,637 19	2,061,582,607 14	3,457,403 03	673,488,958 70
To June 30, 1866	1,270,712,078 82	1,139,344,081 95	165,301,654 76	818,768,122 52	1,317,884 95	351,595,114 38
To June 30, 1867	1,130,359,092 03	1,096,351,566 06	199,289,180 73	1,055,611,178 54	935,305 81	309,919,420 45
To June 30, 1868	1,030,749,516 52	1,069,372,245 36	160,666,451 89	986,197,019 27	68,587,905 49	158,156,828 87
To June 30, 1869	609,623,899 06	583,133,289 12	185,157,061 77	589,480,722 56	58,739,194 63	103,765,067 68
To June 30, 1870	696,729,973 63	703,155,391 44	178,731,043 96	689,647,190 08	3,592,259 44	86,659,606 88
To June 30, 1871	632,095,864 54	692,238,332 40	138,589,176 10	859,071,956 32	12,849 52	253,465,447 32
To June 30, 1872	679,158,419 73	682,360,760 17	135,386,835 66	695,307,964 09	174,411,521 75	92,021,129 49
To June 30, 1873	548,672,269 47	523,785,932 33	160,273,172 80	557,648,583 82	11,335,257 65	114,386,667 29
To June 30, 1874	744,252,329 71	724,897,159 67	179,628,342 84	707,774,762 06		97,206,059 68
To June 30, 1875	675,971,607 10	682,028,982 16	173,571,017 78	695,842,488 24	58,453,400 47	52,626,215 29
To June 30, 1876	691,551,673 28	714,385,633 86	150,737,057 20	705,574,049 58	7,911,604 98	35,903,026 03
Outstanding warrants June 30, 1876*		827,679 99				
To June 30, 1877	630,278,167 58	565,299,898 91	214,887,645 88	571,114,729 52	6,735,075 54	34,155,101 11
To June 30, 1878	662,345,079 70	590,641,271 70	286,591,453 88	593,314,603 93	11,258,028 08	25,543,405 26
To June 30, 1879	1,056,634,827 46	966,393,692 69	356,832,588 65	977,078,166 73	5,060,141 27	31,167,678 03
To June 30, 1880	545,340,713 98	700,233,238 19	231,940,064 44	711,840,178 11	8,455,700 60	84,318,917 35

* Prior to June 30, 1876, statement is by warrants paid; subsequently is by warrants issued.

STATEMENT of the RECEIPTS, EXPENDITURES, APPROPRIATIONS, BALANCES IN the TREASURY, &c.—Continued.

Years.	Receipts.	Expenditures.	Balances in the Treasury, per warrants paid.	Appropriations.	Surplus fund.	Balances of appropriations.
To June 30, 1881.....	\$474, 532, 826 57	\$425, 865, 222 64	\$280, 607, 668 37	\$440, 883, 705 69	\$5, 079, 993 03	\$44, 257, 406 47
To June 30, 1882.....	524, 470, 974 28	529, 627, 739 12	275, 450, 903 53	537, 640, 041 72	7, 521, 927 88	44, 747, 781 19
To June 30, 1883.....	954, 230, 145 95	855, 491, 967 50	374, 189, 081 98	914, 686, 304 85	4, 785, 482 02	99, 156, 696 52
To June 30, 1884.....	555, 399, 255 92	504, 646, 934 83	424, 941, 403 07	523, 846, 431 29	16, 467, 072 58	101, 889, 060 40
To June 30, 1885.....	568, 839, 911 73	471, 987, 288 54	521, 794, 026 26	449, 276, 159 20	5, 839, 431 95	73, 338, 499 11
Total.....	21, 649, 805, 641 27	21, 128, 011, 615 01		21, 713, 599, 992 15	512, 036, 827 59	

Grand total receipts from March 4, 1789, to June 30, 1885, as above..... \$21, 649, 805, 641 27

Grand total expenditures from March 4, 1789, to June 30, 1885, as above..... 21, 128, 011, 615 01

Balance in Treasury June 30, 1885, as above..... 521, 794, 026 26

21, 649, 805, 641 27

Grand total appropriated from March 4, 1789, to June 30, 1885, as above..... 21, 713, 599, 992 15

Grand total expenditures from March 4, 1789, to June 30, 1885, as above..... 21, 128, 011, 615 01

Grand total surplus fund from March 4, 1789, to June 30, 1885, as above..... 512, 036, 827 59

Amount erroneously carried to surplus fund in 1817 and restored to the appropriations in 1850, by order of First Comptroller..... 152, 249 94

Repayments where there were no expenditures in 1851..... \$21, 621 05

Repayments where there were no expenditures in 1852..... 14, 179 45

Amount repealing warrant appropriated for naval hospital at Kittery, Me. (Act March 4, 1864)..... 35, 800 50

Balances of appropriations June 30, 1885, as above..... 25, 000 00

73, 338, 499 11

21, 713, 599, 992 15

Very respectfully, your obedient servant,

Hon. DANIEL MANNING.

Secretary of the Treasury.

W. S. ROSECRANS,
Register.

**LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES
UNDER TREATY STIPULATIONS.**



LIABILITIES
OF THE
UNITED STATES TO INDIAN TRIBES UNDER TREATY
STIPULATION

DEPARTMENT OF THE INTERIOR,
Washington, August 18, 1885.

SIR: I have the honor to transmit herewith statement of liabilities of the United States to Indian tribes under treaty stipulations, together with a letter of the Commissioner of Indian Affairs dated 17th instant, forwarding the same.

I have the honor to be, very respectfully, your obedient servant,

L. Q. C. LAMAR,
Secretary.

The Hon. SECRETARY OF THE TREASURY.

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, August 17, 1885.

SIR: I have the honor to inclose herewith, for transmittal to the honorable the Secretary of the Treasury, a statement showing the liabilities of the United States to Indian tribes under treaty stipulations, as per request contained in the letter of the honorable Secretary dated the 4th instant, referred on the 6th instant, which is herewith returned.

Very respectfully,

A. B. UPSHAW,
Acting Commissioner.

The 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.	Thirteen 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		\$360,000 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 Arapahoes.	Thirteen installments, provided to be expended under tenth article treaty of October 28, 1867.	Twelve installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10		240,000 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 of the Mississippi.	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	Seven installments, of \$1,000 each, due.	Vol. 9, p. 904, § 3.		7,000 00		
Chippewas, Pillager, and Lake Winnebagoish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Nine installments, of \$22,666.66 each, due.	Vol. 10, p. 1163, § 3; vol. 13, p. 694, § 3.		203,999 94		
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, \$6,000.	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. 36, § 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, § 4		1,110 00	22,200 00
Do.	Wheelwright, permanent	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 4 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 assistants 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; thirteen installments of \$19,000 each, due, estimated.	Vol. 15, p. 651, § 9.	247,000 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.	Four installments, of \$1,500 each, due.	Vol. 15, p. 651, § 7		6,000 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-one installments of \$30,000 each, due.	Act of April 11, 1882.		630,000 00	
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. 842, § 2.		10,000 00	200,000 00
Kickapoos	Interest on \$89,864.88, at 5 per cent.		Vol. 10, p. 1079, § 2		4,493 24	89,864 88
Klamaths and Modocs.	Twenty installments for repairing saw-mill, and buildings for blacksmith, carpenter, wagon and plowmaker, manual-labor school, and hospital.	One installment of \$1,000 due.	Vol. 16, p. 708, § 2.		1,000 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	18,481 00

STATEMENT showing the PRESENT LIABILITIES of the UNITED STATES to INDIAN TRIBES under TREATY STIPULATIONS—Continued.

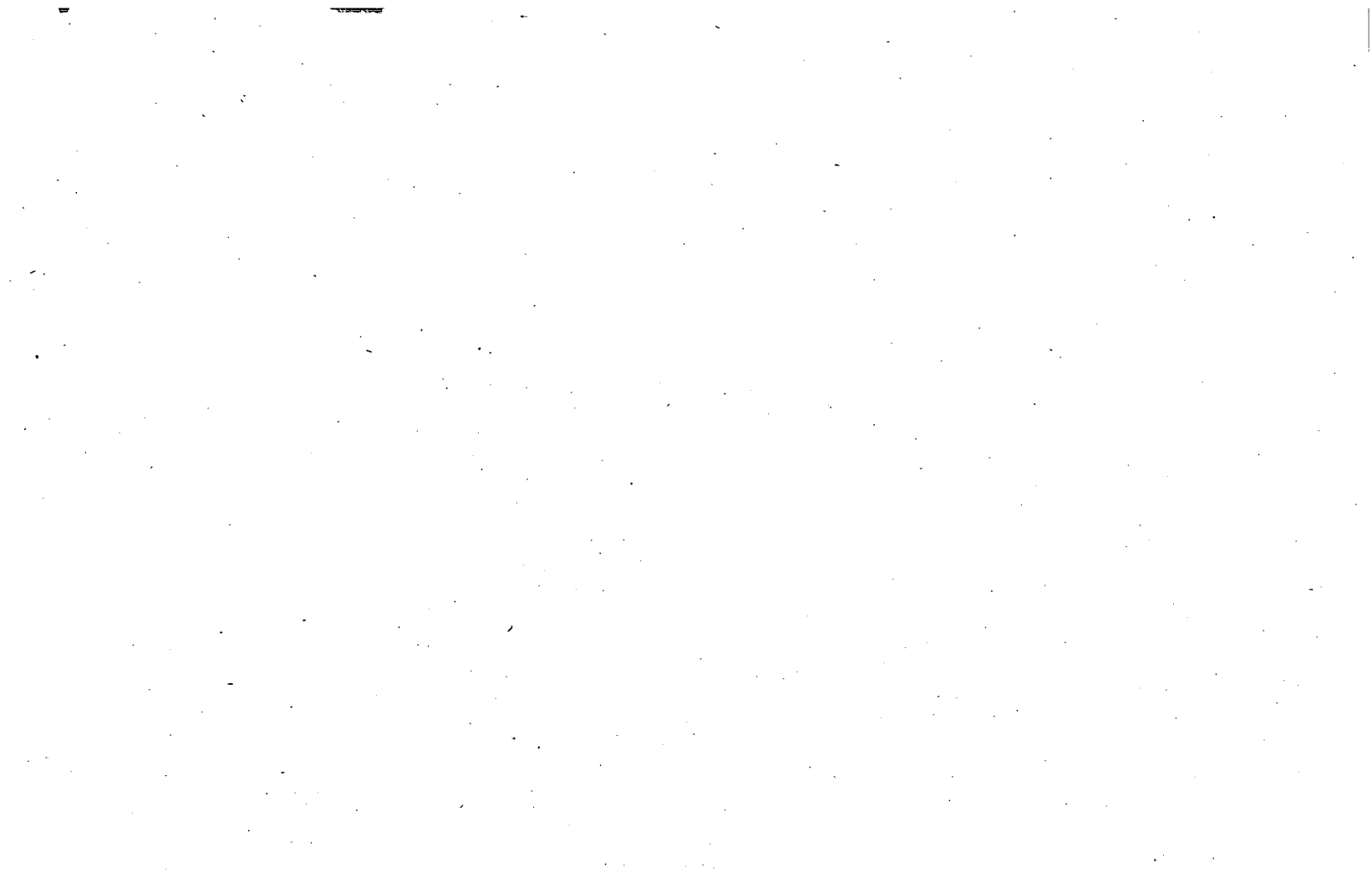
Names of treaties.	Description of annuities, &c.	Number of installments yet unappropriated, explanations, &c.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time, now allowed, but liable to be discontinued.	Aggregate of future appropriations that 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.
Miamies of Kansas.	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.	Thirteen installments, of \$12,000 each, due.	Vol. 15, p. 657, §6	.....	\$156,000 00	.....	.....
Do.	Ten installments, to be expended by the Secretary of the Interior, for Indians engaged in agriculture.	Three installments, of \$37,500 each, due.	.....do	.....	112,500 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.	Nine installments, fourth series, of \$10,000 each, due.	Vol. 10, p. 1044, §4	.....	90,000 00	.....	.....
Osageas	Interest on \$60,120, 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 Missourias.	Twelve installments, last series, in money or otherwise.	Nine installments, of \$5,000 each, due.	Vol. 10, p. 1039, §4	.....	45,000 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.	Three installments, of \$8,000 each, due.	Vol. 12, p. 997, § 2.		24,000 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		
		October 16, 1826	Vol. 7, p. 296			
		October 27, 1832	Vol. 7, p. 401			
		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 three blacksmiths and assistants, iron and steel.	July 29, 1829	Vol. 7, p. 320, § 2.		156 54	3,130 80
Do	Permanent provision for furnishing salt 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		
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; Vol. 7, p. 179, § 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, 1840	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-shops	Treaty of July 20, 1831	Vol. 7, p. 352, § 4.	1,060 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.
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, § 8			2, 000 00	40, 000 00
Shoshones and Baunack							
Shoshones.....	For the purchase of clothing for men, women, and children, thirty installments.	Fourteen installments due, estimated at \$11,500 each.	Vol. 15, p. 676, § 9		\$161, 000 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.	Fourteen installments due, estimated at \$6,937 each.	Vol. 15, p. 676, § 9		97, 118 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.	Fourteen installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10		1, 820, 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.	Fourteen installments, of \$200,000 each, due; estimated.	do.....		2, 800, 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 20, 1876.	do.....	Vol. 19, p. 256, § 5	1, 100, 000 00			
Tabequache band of Utes.	Pay of blacksmith.....	do.....	Vol. 13, p. 675, § 10	720 00			

Tabeguache, Mue- che, Capote, Weo- minuche, Yampa, Grand River, and Utah 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 ex- pended under the direction of the Secretary of the Interior, for clothing, blankets, &c.	Thirteen installments, each \$30,000, due.	Vol. 15, p. 622, § 11		390,000 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 an- num.	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 an- num. 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.	Three installments due, of \$25,000 each.	Vol. 11, p. 744, § 4.		75,000 00		
Do.....	Twenty installments, of \$15,000 each, fourth series, to be paid to them, or expended for their benefit.	Nineteen installments, of \$15,000 each, due.do.....		285,000 00		
Total				1,420,150 00	7,750,617 94	349,336 44	6,116,329 19



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50

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